51075-1-U

ANNUAL REPORT 1986

COLORADO
DEPARTMENT OF REVENUE

ANNUAL REPORT
FOR
FISCAL YEAR JULY 1, 1985 - JUNE 30, 1986

Colorado Department of Revenue
1375 Sherman Street
Denver, Colorado 80261

Alan N. Charnes, Executive Director
Steven V. Berson, Deputy Director

Prepared by Research and Statistics Section:
Stanley B. Schwartz, Chief Statistical Analyst
Thomas A. Dunn, Statistical Analyst
Gloria L. Mabrito, Staff Assistant

Graphic Design:
Diane Fitzgerald
Sylvia Labrucherie

Cover Design:
Sylvia Labrucherie

CONTENTS

Page

1 Population by Counties
2 Map of Colorado Counties

ORGANIZATION AND ADMINISTRATION

5 Report of the Executive Director
7 Governors of Colorado, and Directors and Deputy Directors of Revenue - 1941-1986
8 Organization and General Purpose
10 Organization Chart
11 Division Functions

LEGISLATIVE DIGEST

17 Summary of Legislative Bills

COLLECTIONS, REFUNDS AND ADMINISTRATIVE COSTS

27 Total Collections and Cost of Administration
28 Collections by Source
30 Refunds and Net Collections by Source
31 Gross Collections and Cost of Administration by Fund
32 Source of Net General Fund Revenue - Chart
33 Administrative Expenditures by Purpose
33 Number of Audits, Assessments and Refunds

ALCOHOLIC BEVERAGE

37 Excise Tax Return
38 Tax Rates
38 Receipts and Refunds
39 Liquor Tax Statistical Summary
39 Taxable Gallons of Beer, Wine and Spirituous Liquors
40 Licenses in Force
40 Violations of the Liquor Code and 3.2% Beer Act
40 Tax Collections
41 Number of Licenses Issued by County

CIGARETTE TAX

45 Cigarette Tax Return
46 Tax Collections
46 Distribution of Net Tax Collections

ESTATE, INHERITANCE AND GIFT TAX

48 Tax Return
50 Summary
50 Activity
50 Tax Collections

INCOME TAX

52 Corporate Tax Return - Face
53 Individual Tax Return - Face
54 Tax Rates
55 Number of Taxable and Nontaxable Returns
55 Tax Liability by Type of Return
56 Number of Individual Returns and Adjusted Gross Income
56 Tax Liability, Credits, Payments and Overpayments
57 Income Tax Refunds Issued
58 Individual and Corporate Income Tax Cash Flow
58 Corporate - Number of Returns, Tax and Tax Credits by Industry
59 Individual - Number of Returns, Adjusted Gross Income and Net Normal Tax Classified by Major Planning Regions
60 Property Tax & Heat Credits
60 Credits Check-off

LOTTERY
63 Retailer's License Application
64 Summary
64 1986 Lottery Distributions By Fund
65 Lottery Sales

MILEAGE AND FUEL
68 Mileage and Fuel Tax Return
69 Motor Fuel Tax Return
70 Tax Rates
71 Gross Gallons, Gallons Exempted and Net Gallons Taxed
71 Tax Refunds by Use
72 Total Gross Gasoline, Gasohol, & Special Fuel Gallonage
72 Gross Gasoline Gallonage
73 Gross Special Fuel Gallonage
73 Gross Gasohol Gallonage
74 Special Fuel, Motor Fuel and Gasoho! Collections
74 Gross Ton Mile Tax Collections
74 Port of Entry Truck Activities
74 Trucks Cleared and Weighed by Port

MOTOR VEHICLE
76 Registration Form
77 Registration Fees
78 Motor Vehicle Fees
78 Motor Vehicle Activity
79 Motor Vehicle Emission Program
79 Drivers License Activity
80 Driver Control Activity
81 License Fees and Ownership Tax Collected
82 Number of Registrations by Type of License by County
85 Summary of Motor Vehicle Traffic Accidents

SALES AND USE TAX
89 Sales Tax Return - Face
90 Tax Rates
91 Sales Tax Collections
91 Use Tax Collections
91 Consumer and Retailer Use Tax Gross Collections
92 Retail Sales by Business Class by County
94 Retail Trade Sales By County
95 Retail Sales by County
96 Number of Returns, Sales by Type of Sale and Sales Tax by County
98 Number of Returns, Retail Sales and Net Tax Collected by Business Class
100 Number of Returns, Gross Sales, Deductions and Net Taxable Sales by Business Class
101 Gross Sales, Retail Sales and Net Tax Collected for Selected Cities by County
108 Tourism Tax by County
109 Tourism Tax by Industry
110 Summary of Local Sales Tax Rates
110 County Sales Tax Rates - Collected by State
110 City Sales Tax Rates - Not Collected by State
111 City Sales Tax Rates - Collected by State
112 City and County Rebate Distribution

SEVERANCE TAX
117 Severance Tax Return
118 Tax Rates
120 Tax Collections

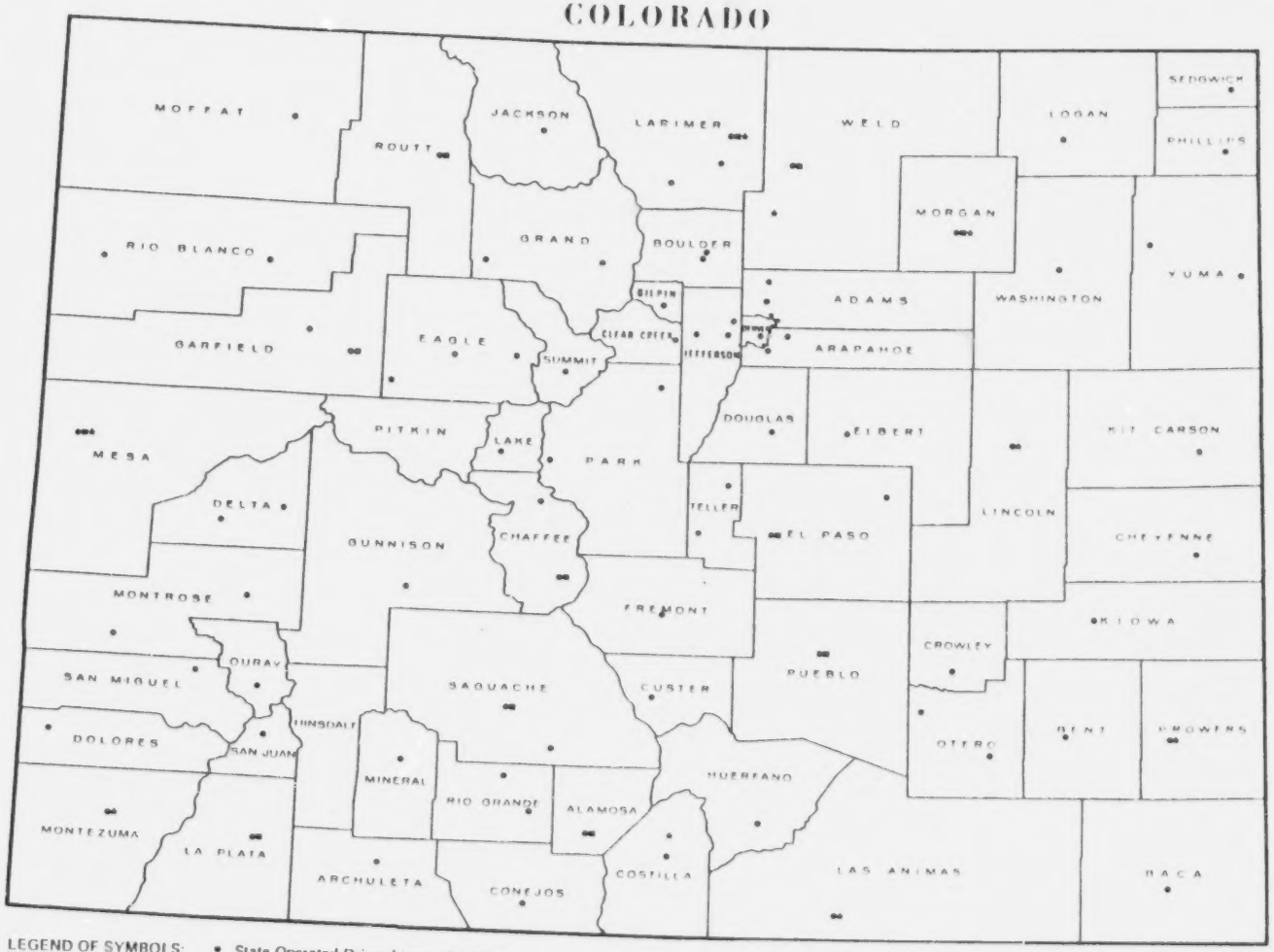
POPULATION BY COUNTY

County	Census 1970 [a/]	Census 1980 [a/]	July 1, 1985 [b/]
Adams	185,789	245,944	276,467
Alamosa	11,422	11,799	12,496
Arapahoe	162,142	293,621	371,590
Archuleta	2,733	3,664	5,233
Baca	5,674	5,419	4,812
Bent	6,493	5,945	5,740
Boulder	131,889	189,625	210,645
Chaffee	10,162	13,227	12,267
Cheyenne	2,396	2,153	2,469
Clear Creek	4,819	7,308	7,725
Conejos	7,846	7,794	7,992
Costilla	3,091	3,071	3,393
Crowley	3,086	2,988	3,255
Custer	1,120	1,528	2,130
Delta	15,286	21,225	23,992
Denver	514,678	492,365	510,911
Dolores	1,641	1,658	1,574
Douglas	8,407	25,153	36,757
Eagle	7,498	13,320	18,263
Elbert	3,903	6,850	8,493
El Paso	235,972	309,424	368,746
Fremont	21,942	28,676	30,293
Garfield	14,821	22,514	25,153
Gilpin	1,272	2,441	2,761
Grand	4,107	7,475	9,660
Gunnison	7,578	10,689	11,162
Hinsdale	202	408	412
Huerfano	6,590	6,440	7,249
Jackson	1,811	1,863	1,636
Jefferson	233,031	371,753	415,108
Kiowa	2,029	1,936	1,891
Kit Carson	7,530	7,599	7,792
Lake	8,282	8,830	6,978
La Plata	19,199	27,195	30,839
Larimer	89,900	149,184	170,280
Las Animas	15,744	14,897	14,292
Lincoln	4,836	4,663	4,646
Logan	18,852	19,800	19,812
Mesa	54,374	81,530	88,578
Mineral	786	804	803
Moffat	6,525	13,133	12,612
Montezuma	12,952	16,510	18,031
Montrose	18,366	24,352	25,570
Morgan	20,105	22,513	22,829
Otero	23,523	22,567	22,212
Ouray	1,546	1,925	2,009
Park	2,185	5,333	6,064
Phillips	4,131	4,542	4,530
Pitkin	6,185	10,338	12,136
Prowers	13,258	13,070	14,139
Pueblo	118,238	125,972	127,022
Rio Blanco	4,842	6,255	6,017
Rio Grande	10,494	10,511	11,456
Routt	6,592	13,404	14,666
Saguache	3,827	3,935	3,946
San Juan	831	833	788
San Miguel	1,949	3,192	3,512
Sedgwick	3,405	3,266	3,120
Summit	2,665	8,848	13,674
Teller	3,316	8,034	10,624
Washington	5,550	5,304	5,354
Weld	89,297	123,438	136,563
Yuma	8,544	9,682	9,959
STATE TOTALS	**2,207,259**	**2,889,735**	**3,231,128**

a/ Official U.S. Census tabulation.

b/ Preliminary July 1, 1985 estimates by the Division of Local Government, Demographic Section. Sum of items may not equal total because of rounding.

COLORADO



LEGEND OF SYMBOLS: • State Operated Driver License Facilities ■ District Offices ▲ Port of Entry

ORGANIZATION & ADMINISTRATION

24-35-102 *Executive Director-Annual Report.* (1) there is hereby created the office of the executive director (2) the executive director shall be chief authority of the State and advisor of the governor and general assembly in matters of collection of taxes. **24-35-103** *Powers of executive director-deputies.* (1) the executive director, subject to the approval of the governor, may create such divisions or departments as he deems necessary for the proper and efficient functioning of said department.

STATE OF COLORADO

DEPARTMENT OF REVENUE
486 Capitol Annex
1375 Sherman St
Denver, Colorado 80261
Phone (303) 866-3091

Richard D. Lamm
Governor

Alan N. Charnes
Executive Director

REPORT OF THE EXECUTIVE DIRECTOR

This forty-fifth annual report of the Department of Revenue is submitted in fulfillment of Section 24-35-102(3) C.R.S. which requires that the Executive Director inform the Governor and the General Assembly of "the efficient discharge of all responsibilities assigned by law or directive." The report covers the period between July 1, 1985 and June 30, 1986. It is with great pleasure that I report that to the best of my knowledge, all statutorily and administratively assigned responsibilities have been carried out faithfully and well.

The report, in addition to fulfilling the statutory requirement, is a significant source of information on Colorado state taxes. The report includes a detailed review of the Department of Revenue's organizational structure, a digest of all relevant tax legislation passed at the 1986 General Assembly session and the latest values for the many statistical series which comprise the heart of this report.

During the 1987 General Assembly session, this Annual Report should prove even more useful than usual for tax planning purposes. For the first time in many years, almost all important taxes will be under review. There are a number of forces at work which suggest that legislative action is inevitable. Of course, the principal factor is the Federal Tax Reform Act of 1986, but also demanding attention is the impact of the Federal Gramm-Rudman Act, pressure in behalf of economic development and infrastructure repair, the State-Local tax imbalance and Colorado's currently underperforming tax system.

The 1987 General Assembly session also is a time of opportunity. The Department of Revenue has consistently supported tax simplification. A simple tax system heightens taxpayer acceptance and therefore, tax compliance, and can be administered more efficiently. It is hoped that simplifiction will be included as an important criterion in developing the 1987 tax package.

Alan N. Charnes
Executive Director

COLORADO DEPARTMENT OF REVENUE
Established July 1, 1941

Fiscal Year Ended June 30	Governor	Executive Director of Revenue	Deputy Director of Revenue
1942	Ralph L. Carr	Farrington R. Carpenter	John F. Healy
1943-1945	John C. Vivian	Albert F. Cruse	John F. Healy
1946	John C. Vivian	C. B. Pond	John F. Healy
1947-1949	W. Lee Knous*	W. F. Perkins	John F. Healy
1950	Walter W. Johnson	W. F. Perkins	John F. Healy
1951-1952	Dan Thornton	Averill C. Johnson	John F. Healy
1953-1954	Dan Thornton	Clyde P. Fugate	John F. Healy
1955-1956	Edwin C. Johnson	Earl F. Blevins	John F. Healy
1957-1959	Stephen L. R. McNichols	Robert A. Theobald	John F. Healy
1960-1962	Stephen L. R. McNichols	Robert A. Theobald	Harold R. Drake
1963-1965	John A. Love	Hugh H. C. Weed, Jr.	Harold R. Drake
1966-1972	John A. Love**	John H. Heckers	Harold R. Drake
1973	John D. Vanderhoof	John H. Heckers***	Harold R. Drake
1974	John D. Vanderhoof	Hugh H. C. Weed, Jr.	Harold R. Drake
1975-1976	Richard D. Lamm	Joseph F. Dolan	Roland J. Brumbaugh
1977	Richard D. Lamm	Joseph F. Dolan****	Roland J. Brumbaugh
1978-1986	Richard D. Lamm	Alan N. Charnes	Steven V. Berson

* Governor Knous resigned April 15, 1950 to accept Presidential appointment as U.S. District Judge of the District of Colorado. Succeeded by Lt. Governor, Walter W. Johnson.

** Governor Love resigned July 16, 1973 to accept Presidential appointment as Director of the White House Energy Policy Office. Succeeded by Lt. Governor, John D. Vanderhoof.

*** Mr. Heckers resigned April 22, 1974. Succeeded by former Director of Revenue, Hugh H. C. Weed, Jr.

**** Mr. Dolan resigned August 1, 1977 to accept Presidential appointment as U.S. Attorney General. Succeeded by former Director of Office of State Planning and Budgeting, Alan N. Charnes.

DEPARTMENT OF REVENUE

Offices: The main office is in the Capitol Annex Building, 1375 Sherman Street, Denver, 80261
Motor Vehicle Administration is located at 140 West Sixth Avenue.
The Colorado Lottery Headquarters is located at 201 W. 8th Street, Room 600, Pueblo; the Denver office is at 700 Broadway, Suite 930.
There are also 9 Taxpayer Service district offices as follows:

715 Sixth Street ALAMOSA, CO 81101	222 S. 6th Street, Room 204 GRAND JUNCTION, CO 81501
303 S. Circle Drive Suite 101 COLORADO SPRINGS, CO 80910	1012 1/2 11th Street GREELEY, CO 80631
1474 Main Suite 225 DURANGO, CO 81303	1202 West 13th PUEBLO, CO 81003
3842 S. Mason Street, Room 250 FORT COLLINS, CO 80525	120 W. 3rd Street SALIDA, CO 81201
406 S. Hyland Park Drive Suite C GLENWOOD SPRINGS, CO 81601	

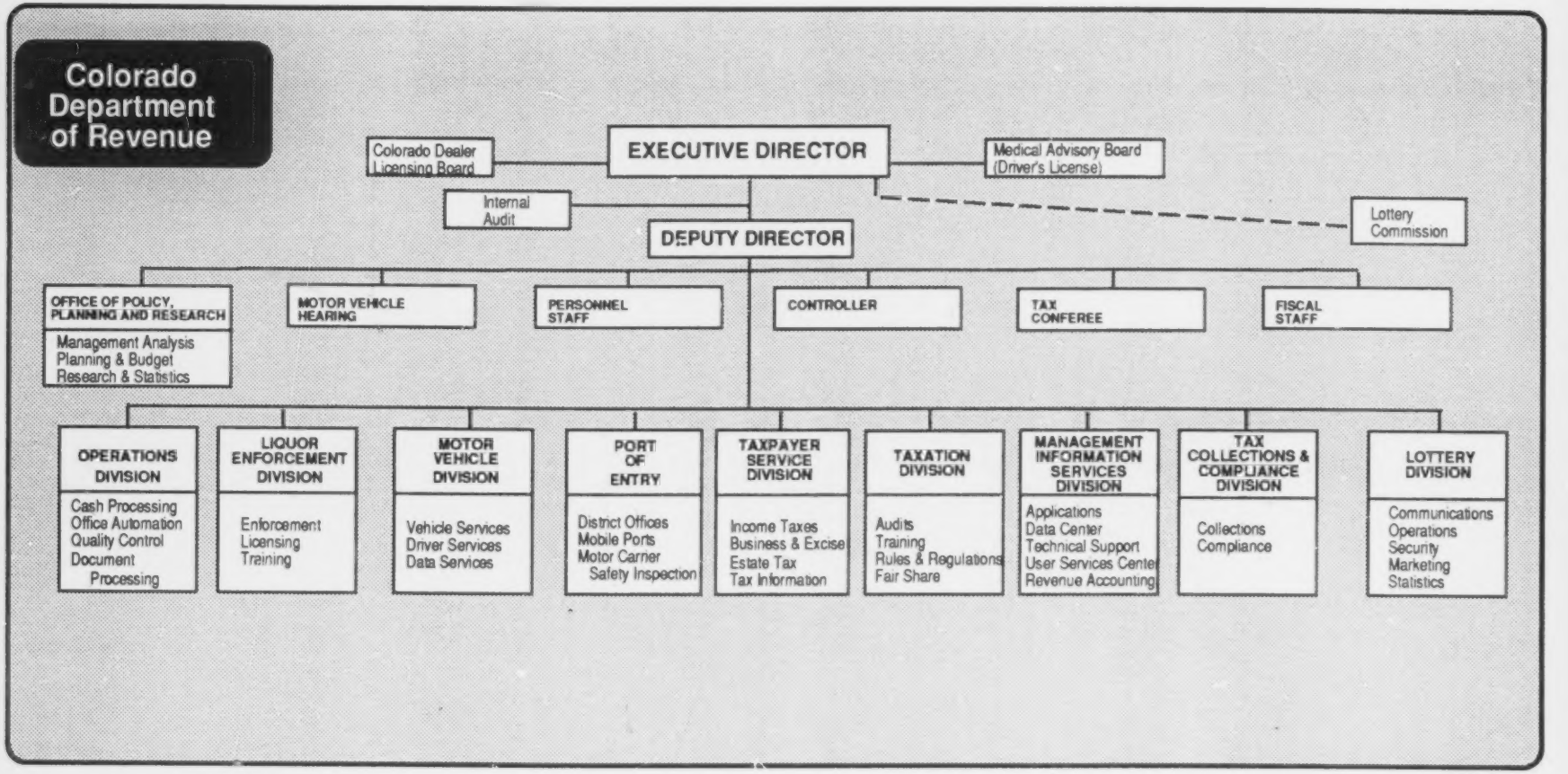
Organization: The Executive Director is authorized by statute to create within the Department of Revenue such departments, divisions and sections as are necessary for efficient functioning of the Department and shall appoint all heads thereof subject to the state personnel system. During the past fiscal year, there were 1,579.6 FTE employees in all divisions of the Department. The Executive Director is bonded for $200,000.

General Purpose: The function of the Department of Revenue is, by law, to provide for a unified tax collection and enforcement agency of the State. Under this mandate the Department administers laws relating to sales and use tax; income tax; estate tax; gross ton mile tax; motor fuel and special fuel tax; severance tax; cigarette tax; liquor excise tax; liquor licenses and enforcement; the lottery; motor vehicle registration and titles; motor vehicle safety and control; driver classification and education; trade name registration; and several other miscellaneous laws.

Statutory Duties and Authorizations:
Colorado Revised Statutes, 1973, as amended:

9-4-109		Boiler Inspection Fees
10-4-701	et seq.	No Fault Insurance
12-3-101	et seq.	Alcohol-Manufacture-Sale
12-6-101	et seq.	Auto Dealers
12-15-101	et seq.	Commercial Driving Schools
12-16-101	et seq.	Produce Dealer Licenses
12-34-105		Uniform Anatomical Gift Act
12-44-201	et seq.	Food Service Establishment Licenses
12-46-101	et seq.	Fermented Malt Beverages
12-47-101	et seq.	Liquor Code of 1935
12-47-128		Regulation of Permitted Gambling by Non-Profit Organizations
12-48-101	et seq.	Liquor-Special Event Permits
12-49-101	et seq.	Merchants-Chain Store License
12-57-108		Pet Shop and Kennel Licenses
24-4-101	et seq.	State Administrative Procedure Act
24-35-101	et seq.	Department of Revenue - Organization
24-35-201	et seq.	State Lottery
24-35-301	et seq.	Trade Names
24-60-1101	et seq.	Drivers License Compact
24-60-1301	et seq.	Multistate Tax Compact
24-60-2501		Multistate Highway Transportation Agreement
25-3-101	et seq.	Hospital and Nursing Home Licenses
25-4-706	et seq.	Psittacine Bird Licenses
25-5-301	et seq.	Mattress and Bedding Licenses
29-2-101	et seq.	County and Municipal Sales Tax
32-9-119	et seq.	RTD Sales Tax
34-60-122		Oil and Gas Conservation Fund
35-24-101	et seq.	Dairy Products Licenses
35-39-101		Gasohol
39-20-101	et seq.	Enforcement of Tax Liens
39-21-101	et seq.	Procedure and Administration
39-21-201	et seq.	Tax Amnesty Program
39-22-101	et seq.	Colorado Income Tax Act of 1964
39-23-101	et seq.	Inheritance and Successions Tax Law
39-23.5-101		Estate Tax
39-25-101	et seq.	Gift Tax
39-26-101	et seq.	Emergency Retail Sales Act of 1935
39-27-101	et seq.	Motor Fuel and Special Fuel
39-28-101	et seq.	Cigarette Tax
39-29-101	et seq.	Severance Tax
40-2-109 to 114		Public Utilities Tax
42-1-101	et seq.	Uniform Motor Vehicle Law
42-2-101	et seq.	Drivers Licenses and I.D. Cards
42-3-101	et seq.	Registration and Taxation (Motor Vehicles)
42-4-101	et seq.	Traffic Regulations
42-5-101	et seq.	Automobile Theft Law
42-6-101	et seq.	Certificates of Title (Motor Vehicles)
42-7-101	et seq.	Motor Vehicle Financial Responsibility Act
42-8-101	et seq.	Port of Entry Weigh Stations
42-15-101	et seq.	Motor Vehicles as Collector's Items

Colorado Department of Revenue



DIVISION FUNCTIONS

OFFICE OF THE EXECUTIVE DIRECTOR

The Office of the Executive Director provides leadership, planning, research, analysis, and administrative support for the various programs within the Department. It is comprised of the following sections:

Director's Staff - The Executive Director is the chief authority of the state and the advisor of the governor and the general assembly in regards to the collection of taxes and the enforcement of the taxing and licensing laws. Major functions are: to provide the necessary interpretation, administration and implementation of these laws through the various departmental divisions; to structure the department in a manner which provides for its most efficient functioning; and to provide for the staffing of the department.

The Office of Policy, Planning and Research evaluates the policies, programs, and processes of the Department; compiles, analyzes, evaluates and correlates Departmental statistical and economic data; and directs and controls the planning and budgeting processes of the Department. The Office includes Management Analysis, Planning and Budget and Research and Statistics.

The Fiscal Office is responsible for planning, organizing and directing major accounting functions including financial reporting, payroll, accounts payable, purchasing, and inventory control.

The Departmental Controller is responsible for accounting and financial management for revenues collected by the Department.

The Internal Auditor provides an appraisal to the Director of the adequacy and application of the Department's accounting and operating controls, the Department's compliance with statutory requirements, and the Department's compliance with policies and procedures, safeguarding of assets, and the reliability of the Department's management data.

The Personnel Office provides staff support in personnel management to ensure that the Department has a staff of capable, trained and motivated employees.

The Tax Conferee receives taxpayer protests on adjustments made by the Taxation Division and holds informal conferences with taxpayers to attempt to resolve matters of contention in lieu of or prior to a formal hearing or court action.

Motor Vehicle Hearings conducts hearings on driver license suspensions, revocations, implied consent actions, cancellations and denials for medical and physical inabilities, Habitual Traffic Offender Act; and hearings on authorized inspection station licenses and the right of dealers' issuance or misuse of thirty-day temporary registration permits.

COLLECTION AND COMPLIANCE DIVISION

The Collection and Compliance Division is responsible for the enforcement and collection of delinquent taxes, impost fees, bonds, checks and licenses. The Division contacts delinquent taxpayers throughout the state, executes distraint warrants, files liens, transcripts of judgment, bankruptcy claims and handles garnishment of wages, bank accounts and other assets of delinquent taxpayers. A limited number of investigations are conducted regarding possible tax fraud.

LIQUOR ENFORCEMENT DIVISION

The Liquor Enforcement Division is the state agency charged with administering the three laws which regulate the sale and distribution of alcoholic beverages in Colorado: the Beer Code; the Liquor Code; and the Special Events laws. These three laws together provide for the licensing of manufacturers, wholesalers, retailers, and special event permit holders to sell alcoholic beverages.

The Division has three separate sections to meet its responsibility of administering the alcoholic beverage laws. The Licensing Section examines a wide variety of license applications and issues licenses to those who meet the statutory qualifications. That section also interprets the laws and promulgates statewide guidelines on all licensing issues. The Enforcement Section monitors compliance with the laws, investigates reports of violations, and initiates criminal and administrative prosecutions where circumstances warrant. The Training Section provides training in the alcoholic beverage laws to local government officials, local law enforcement agencies, and interested industry groups. That section additionally develops informational materials for distribution to government, industry, and the public.

LOTTERY DIVISION

The Lottery Division, including the Lottery Commission, operates and supervises the Colorado Lottery, promulgates rules and regulations, licenses agents to sell lottery tickets, and protects the security and integrity of the lottery games.

MANAGEMENT INFORMATION SERVICES

Management Information Services (MIS) provides the data processing support for the Department of Revenue. The Division is comprised of the following sections: Data Center Operations, Technical Support Services, Application Services, User Service Center, Revenue Accounting, AARAP, and MIS Administration. The Division is responsible for computer operations and distribution of reports, on-line information, and taxpayer correspondence. In addition, MIS provides systems design and programming for new and existing computerized applications. Currently, several major projects are under development or revision; these include:

- **Fair Share** - The Department is continuing to develop information matches and audits to identify non-filing and under-reporting of tax liabilities.

- **Revenue Accounting** - The Department is continuing with an in-house phased rewrite of the accounting systems for all business taxes.

- **Port of Entry Automation** - During the current fiscal year, the ports will be automated.

- **Income Tax System Rewrite** - The Department has begun a research phase to rewrite its income tax accounting system.

MOTOR VEHICLE DIVISION

The Motor Vehicle Division is comprised of the following subdivisions and sections:

Data Services is responsible for the design and implementation of a statewide distributive data processing system for the purpose of titling and registration of motor vehicles. This system will also provide for the automation of the title process.

Driver Services
Driver Control/Traffic Records
Driver Control is responsible for all administrative processes which will cause the suspension, revocation cancellation or denial of the driver license.

Financial Responsibility processes individuals' accident reports to determine if drivers are subject to provisions of the Financial Responsibility Act which requires suspension of the driver license of the financial irresponsible driver.

Traffic Records maintains central driver and vehicle record files for the entire state. Responsibilities include the accounting for and processing of penalty assessment tickets issued by the Colorado State Patrol and other enforcement agencies. Also, the section is responsible for the accident reports sent to it by enforcement agencies throughout the state who file reports of investigated accidents.

Driver License Section administers laws requiring motor vehicle drivers to be licensed. Functions include the examination of applicants for all classes of drivers' licenses and motorcycle endorsements. Provides for the issuance of identification cards for non-drivers and administration of certain provisions of the anatomical gift act. Also, they accept applications for voter registration.

Motor Vehicle Enforcement provides for enforcement of motor vehicle laws as they relate directly to the Motor Vehicle Division's responsibilities. Investigators file criminal complaints on persons who drive while license is suspended, revoked, cancelled or denied. Also investigate and file complaints in matters concerning misuse of driver licenses, alteration of driver licenses, fictitious or fraudulent driver license, or other official motor vehicle documents. Investigators testify in court throughout the state concerning these matters and to any of the records of the Department.

Vehicle Services
Dealer Licensing administers and enforces laws relating to motor vehicle dealer licensing in order to regulate the sale of motor vehicles. Issues licenses to motor vehicle dealers, salesmen, wholesalers, manufacturers, factory representatives and the authorization for dealers to purchase "dealer license plates" from their local county clerks.

Emissions administers the laws relating to the Automotive Inspection and Readjustment (AIR) program and provides consumer protection by licensing and monitoring official emission testing stations and emission mechanics. The section is also responsible for the sale of the inspection certification to authorized emission stations.

Registrations/Interestate Registration/Titles
Registration Section responsibilities are to administer the laws requiring registration of motor vehicles in the state and control the issuance of temporary registration permits.

Interstate Registrations registers commercial vehicles operating in interestate commerce.

Title Section administers the law providing for titling of motor vehicles. The basic function is to provide protection to motor vehicle owners and lien holders by the issuance of a title proving ownership of the vehicle and indicating whether or not a lien is outstanding.

OPERATIONS DIVISION
The Operations Division is responsible for the receipt and processing of 2.6 million tax documents annually. Receipt and processing includes incoming mail processing, prescreening, numbering, error resolution of documents and associated tax information, microfilming and final disposition of documents. The Division processes and deposits all revenue payments received with tax documents. Special support functions include document retrieval from files; opening, closing and changing account liability information; development of quality control programs for the division and department; providing outgoing mail services and income tax forms distribution to the public and providing total office automation support for the department.

PORT OF ENTRY DIVISION
The Port of Entry Division is instrumental in the collection of gross ton mile tax, passenger mile tax, fuel tax; enforcement of registration requirements, the size and weight laws, inspection of livestock health/brand certificates, Public Utilities Commission certificates of authority, licenses for transportation of raw agricultural products; and collection of various fees for permits required of the owner/operators of commercial vehicles.

The Division is also responsible for the safety inspection of commercial vehicles, the safety inspection of hazardous materials transporters and the inspection of nuclear shipments.

TAXATION DIVISION
The Taxation Division is responsible for tax policy, regulations, legislation and training and auditing of all taxes administered by the Department. Auditing is conducted by both field and office audit sections. The division is responsible for the Fair Share Program which includes the identification and detection of non-filers and under- reporters of tax.. The Mineral Audit Section audits state and federal mineral royalties, oil and gas conservation tax, and severance tax.

TAXPAYER SERVICE DIVISION
The Taxpayer Service Division facilitates voluntary, accurate filing of Colorado tax returns and ensures that taxes are collected and accounts are kept in accordance with state statutes.

Taxes administered by the Division are: individual and corporate income; state and local sales and use; income withholding; estate; fiduciary; severance; tourism promotion; cigarette; gasoline; special fuels; gross ton mile; passenger mile; and liquor. This includes issuing necessary licenses and permits, bonding accounts, processing tax forms and resolving taxpayer problems. Additionally, the Division remits local sales tax and cigarette tax to cities and counties.

Other Division activities include: providing instruction to tax practitioners, news businesspersons and accountants; coordinating a volunteer program that assists low-income elderly and handicapped residents complete their tax forms; conducting public information campaigns to educate taxpayers about new or changed tax laws and procedures.

LEGISLATIVE DIGEST

Article V Section 17. *No law passed but by bill - amendments.* No law shall be passed except by bill, and no bill shall be so altered or amended on its passage through either house as to change its original purpose.

LEGISLATIVE DIGEST

Summary of Senate (S.B.) and House Bills (H.B.) pertaining to taxes collected and/or administered by the Department of Revenue. All bills were enacted by the Fifty-Fifth General Assembly, 1986 Second Regular Session and Second Extraordinary Session (marked with * after bill number). Statutory references are from the Colorado Revised Statutes.

ADMINISTRATION:

S.B. 162 -- Principal departments of state government - reconfirmation of executive directors. Requires senate reconfirmation of an executive director of a principal department of state government who is reappointed to the same position by a new governor after initial election of such new governor.

Effective May 23, 1986. Adds 24-20-109. Amends 17-1-101(1); 24-1-116(1); 24-1-117(1); 24-1-118(1); 24-1-119(1); 24-1-120(1); 24-1-121(1); 24-1-122(1); 24-1-125(1); 24-1-126(1); 24-1-128.5(1); 24-1-128.6(1); 24-30-101; 24-33.5-103(1); 24-34-101(1); 24-35-102(1); 25-1-102(1); 27-1-102(1).

H.B. 1014 -- Audits of mineral revenues - transfer of responsibility from state auditor to the department of revenue - appropriation. Changes the responsibility for audits of revenues from oil, gas, and mineral rents and royalties and mill levies on oil and gas production from the state auditor to the department of revenue. Requires the executive director of the department of revenue to supply information obtained from such audits to county assessors.

Appropriates $251,015 to the department of revenue for implementation of the act.

Effective July 1, 1986. Repeals 2-3-103(6). Adds 24-35-115; 39-21-113(10). Amends 39-21-113(6).

H.B. 1340 -- Fiscal policy of the state. - portion concerning Department of Revenue. Provides for fund transfer to meet appropriations made for fiscal 1985-86 and provides for restoration of funds during fiscal 1986-87. Caps portion of sales tax transfer to Highway Users Tax Fund at $40 million for fiscal 1986-87 and restores cap to $50 million thereafter.

Effective May 23, 1986. Adds 24-75-213; 37-60-121(6); 43-4-205(2.5). Amends 39-21-102; 39-21-103(1); 39-21-106(1); 39-21-107(1); 39-21-109(1); 39-21-110(2); 39-21-113(1)(a); 39-22-623(1)(a); 24-75-302; 39-26-123(2)(c)(I)(G).

H.B. 1354 -- Authority to transfer between appropriations within a principal department or office of state government. From the effective date of the act until the date of repeal, September 1, 1986, allows transfers between appropriations within a principal department of state government if the appropriations are for like purposes. Describes certain exceptions to the "like purposes" rule and allows certain additional transfers. Statutorily authorizes transfers in the general appropriations act between appropriations within a department which are required to implement conditional appropriations. An example is appropriations to the executive director's office for salary pots and other, similar purposes. Allows similar transfers to be made by the office of the governor and the judicial department.

Effective May 27, 1986. Repeals 24-30-201(1)(b). Adds 24-75-109; 24-37-302(1)(k.1). Amends 24-37-302(1)(k).

ALCOHOLIC BEVERAGES:

H.B. 1070 -- Liquor code - license renewals - limited winery licenses - unlawful acts. Redefines vinous and spiritous liquors to exclude products with trace amounts of alcohol. Requires that the state licensing authority notify a licensee of a pending license expiration and prohibits the renewal of an expired license. States that a timely filing for renewal with a local licensing authority is a timely filing for renewal with the corresponding state authority. Makes license inspections permissive.

Extends the right to a limited winery license to persons who purchase or receive a specified amount of Colorado fruits that are produced on qualifying Colorado vineyard acreage. Allows such licensee to sell his products on the premises at up to 5 other locations of the limited winery and to serve or sell food and nonalcoholic beverages to consumers.

Effective March 26, 1986, eliminates certain requirements for the issuance of a wholesaler's license. Makes changes in certain requirements for the use of a hotel and restaurant, club, and public transportation system license. Makes the following unlawful: The importation of alcoholic beverages to one without a valid wholesaler's license; the sale of alcoholic beverages to a visibly intoxicated person; and the buying or receiving of alcoholic beverages from one not licensed.

Permits retail licensees to lawfully receive financial assistance for inspecting and servicing wine dispensing equipment.

Permits the head of a family to produce malt liquor for family use under certain conditions.

Effective March 26, 1986. Repeals 12-47-128(2)(a), (4)(a). Adds 12-47-128(3)(f); 12-47-128(4)(d). Amends 12-47-103(26), (28); 12-47-106(1)(b); 12-47-107(2)(a); 12-47-113.1; 12-47-115(1)(a)(I); 12-47-119(1)(a), (1)(b); 12-47-120(i); 12-47-122; 12-47-128(3)(d), (5)(a)(I), (5)(l); 12-47-129(5); 12-47-142(2).

APPROPRIATIONS:

H.B. 1313 -- Supplemental appropriation - department of revenue. Amends the 1985 general appropriation act to decrease the total appropriation to the department.

Effective April 14, 1986.

H.B. 1334 -- Supplemental appropriation - department of revenue. Amends the 1985 general appropriation act to increase the total appropriation to the department.

Effective May 16, 1986.

H.B. 1342 -- General appropriation act - "long bill". Makes appropriations for the expenses of the executive, legislative, and judicial departments of state government for the fiscal year beginning July 1, 1986. Sets the grand total of the operating budget at $3,822,339,797, of which $1,960,659,752 is from the general fund, $1,047,553,612 is from cash funds, and $814,126,433 is from federal funds. Transfers $39,129,135 to the capital construction fund, of which $14,590,500 is from the lottery fund, and $24,538,635 is from the general fund. Appropriates $134,889,801 for capital construction, of which $39,129,135 is from the capital construction fund, $28,572,095 is from cash funds, and $67, 188,571 is from federal funds.

Effective May 26, 1986.

CIGARETTE TAX:

H.B. 1001* -- Fiscal policy - technical corrections to House Bill No. 1340 enacted at the 1986 regular session - portion concerning cigarette tax. Amends a provision concerning metered users of cigarette excise tax stamps to conform with the language in House Bill No. 1340 which grants wholesalers the 20-day vendor delay for remittance of sales tax.

Effective August 15, 1986. Amends 39-28-105(2).

H.B. 1340 -- Fiscal policy of the state - portion concerning cigarette tax Increases the excise tax on cigarettes by 5 cents per pack, and provides for the extra amount to go entirely to the state during fiscal year 1986-87; thereafter, local sharing resumes with respect to the total tax amount but at the decreased rate of 27% rather than 31%. Establishes a state excise tax on tobacco products other than cigarettes at the rate of 20% of manufacturer's list price and allows local taxation with respect to such products. See also sales tax.

Effective July 1, 1986. Adds 39-28.5 (entire article). Amends 39-28-103; 39-28-104(1).

INCOME TAX:

S.B. 95 -- "Urban and Rural Enterprise Zone Act" - enactment - establishment of pilot program - portion concerning income tax. Establishes a pilot program for the designation of enterprise zones in Colorado to be repealed on July 1, 1990. Specifies that an enterprise zone must consist of an area of a municipality, county, or a group of contiguous municipalities or counties having a population of no more than 50,000 persons and with an unemployment rate at least 25% above the state average, a population growth rate less than 25% of the state average rate, or a per capita income less than 75% of the state average. Empowers the executive director of the department of local affairs to approve the designation of not more than 8 such areas as enterprise zones. Stipulates that not more than 2 of these zones shall be in municipalities with a population of 100,000 or less and not more than 6 of these zones shall be in areas predominantly rural in character with a population of 50,000 or less. Requires each local government proposing an area for designation to submit a development plan for that area and, upon designation, to submit annual documentation of the improvement of conditions in that area.

Entitles persons investing in property in an enterprise zone to 3 times the normal investment tax credit for that property. Entitles persons establishing new business facilities in an enterprise zone to a tax credit of $500 for each new business facility employee working within the zone. Also see sales tax.

Effective July 1, 1986. Adds 39-30 (entire article); 39-22-507.5(12); 39-22-508.3(5). Amends 39-26-114(11)(a).

H.B. 1001* -- Fiscal policy - technical corrections to House Bill No. 1340 enacted at the 1986 regular session - portion concerning income tax. Decreases, in accordance with the statutory formula, the reduction amount for the top corporate income tax bracket from $1,375.00 to $1,125.00 for income tax years commencing on or after July 1, 1986, but before July 1, 1987, and from $750.00 to $625.00 for income tax years thereafter.

Effective August 15, 1986. Amends 39-22-301(1.3), (1.4).

H.B. 1034 -- Domestic abuse programs - extension - funding. Extends domestic abuse programs for another 3 years. Continues the funding of such programs by voluntary contributions on state income tax returns.

Effective April 3, 1986. Amends 26-7.5-106; 39-22-801; 39-22-803.

H.B. 1102 -- Individual medical accounts - treatment of interest earned thereon for income tax purposes. Allows an individual to deposit contributions to an individual medical account to be used to pay the medical expenses of the individual and his family. Specifies that the amount deposited per taxable year may not exceed $2,000 for the account holder, $2,000 for the spouse of the account holder, and $1,000 for each dependent child of the account holder.

Allows interest earned on an individual medical account to be exempt from taxation as Colorado adjusted gross income.

Allows an employee, upon agreement with his employer, to have the employer either contribute to the employee's individual medical account or continue making contributions under the employer's existing health insurance policy or program.

Requires the account to be managed as a trust. Imposes penalties for early withdrawal.Requires an account holder after reaching the age of 59 1/2 years to make withdrawals for medical, dental, or long-term care purposes only. Requires the account and any accumulated interest earned thereon to become part of the account holder's taxable estate upon his death.

Effective May 23, 1986. Adds 39-22-504.5 to 39-22-504.7; 39-22-110(3)(u).

H.B. 1123 -- Estimated income tax - declaration and payment. Requires an individual taxpayer to make a declaration of estimated income tax if the estimated tax can reasonably be expected to exceed $1,000. States that no underpayment of estimated tax is deemed to have occurred if the taxpayer's payments and credits on the declaration of estimated tax equals or exceeds the lesser of the taxpayer's actual Colorado tax liability for the preceding taxable year reduced by $1,000 and an amount equal to 70% of the taxpayer's actual Colorado tax liability before credits or if the individual did not have any liability for tax for the preceding taxable year. Computes the penalty for underpayment of estimated tax based on the amount of underpayment in excess of $1,000.

Makes such provisions applicable to tax years commencing on or after January 1, 1987.

Effective January 1, 1987. Repeals and reenacts 39-22-605(4). Amends 39-22-605(1), (6); 39-22-605(5).

H.B. 1163 -- Income tax - business credit provisions. Updates cross references to the general business credit provisions of the "Internal Revenue Code of 1954", as amended, contained in that part of the Colorado tax statutes providing for credits against the income tax.

Effective April 3, 1986. Amends 39-22-507.5(1)(b).

H.B. 1275 -- Enacts child support guidelines. A portion of the bill permits a state income tax refund to be offset in order to collect child support arrearages under an order from another state brought through the "Revised Uniform Reciprocal Enforcement of Support Act". Permits foreign support orders to be registered in this state.

Effective July 1, 1986. Amends 26-13-111(1)(a) income tax refund offset only.

H.B. 1340 -- Fiscal policy of the state - portion concerning income tax. Establishes the annual inflation factor, which is used in indexing the personal income tax, at 100% for income tax years beginning on or after January 1, 1986, but before January 1, 1987; at 101% for income tax years beginning on or after January 1, 1987, but before January 1, 1988; and at 103% for income tax years thereafter. Extends suspension of the 0.5% credit against individual income taxes for another 3 years until January 1, 1991. Implements a graduated corporate income tax for corporate income tax years beginning on or after July 1, 1986, but before July 1, 1987, which will tax income up to $50,000 at 5.25%, income above $50,000 but not over $200,000 at 5.5% and income over $200,000 at 6%. For income tax years beginning on or after July 1, 1987, establishes the rates at 5%, 5.25%, and 5.5%, respectively.

Effective July 1, 1986. Repeals and reenacts 39-22-301(1.3), (1.4). Repeals 39-22-301(1.5). Adds 39-22-103.5(2)(d)(VI) to (2)(d)(VIII). Amends 39-22-104(3)(a)(II); 39-22-301(1).

MOTOR FUEL:

S.B. 36 -- Highway finance - fuel taxes - gross ton-mile tax - highway budget process - management study of state highway department - "fair share" study - highway legislation review committee. Raises the gasoline tax from 12 cents to 18 cents per gallon, raises the special fuel tax from 13 cents to 20.5 cents per gallon, and imposes a minimum gross ton-mile tax of $150. Repeals the tax increases on July 1, 1989, but states that the purpose of such repeal is to ensure legislative consideration of extending or modifying the tax increases after the general assembly has received the results of the cost allocation study provided for in the bill and after the highway legislation review committee has had an opportunity to make recommendations to the general assembly concerning the financing of streets, roads, and mass transit.

Allocates revenues, places certain requirements on the Highway Department and reestablished the highway legislation review committee.

Effective July 1, 1986. Repeals and reenacts 43-1-105(1)(g); 43-1-111(2), (3), (4); 43-2-145. Repeals 43-4-215. Adds 42-3-125(1)(d); 43-1-105(5); 43-1-111(2.5); 43-1-111(8.5); 43-1-112; 43-1-113. Amends 39-27-102(1)(a)(II); 39-27-202(1)(c); 42-3-125(1)(c); 43-1-111(5) to (8); 43-4-205 IP(6)(b).

MOTOR VEHICLE:

S.B. 1* -- Concerning restrictions on the release of information relating to a person's driving record. Eliminates language which restricted the release of certain information concerning a person's driving record to only the person himself and law enforcement agencies.

Effective August 15, 1986. Amends 42-2-118(2)(a).

S.B. 19 -- Transportation of nuclear materials - appropriation. Defines "nuclear materials" and establishes a permit system applicable to persons engaged in the transportation of nuclear materials. Authorizes the public utilities commission to promulgate rules concerning the transportation of nuclear materials by motor vehicles within this state. Requires all shipments of nuclear materials entering or originating within this state on the public highways to be inspected by port of entry personnel or the Colorado state patrol. Provides civil and criminal penalties for violation of the provisions of this act or rules of the public utilities commission relating thereto. Provides lists of specific violations for which specific civil penalties are imposed. Provides civil penalties of increased severity for repeat violations. Vests authority in the executive director of the state department of highways to adopt rules for route designation for the transportation of nuclear materials. Requires prenotification of nuclear materials shipments and protects the information contained therein from unauthorized disclosure. Provides that persons causing nuclear incidents shall be strictly liable for damages arising therefrom. Establishes a nuclear materials transportation fund and creates a nuclear materials transportation advisory committee.

Appropriates from the nuclear materials transportation fund $10,625 to the department of revenue, $31,412 to the department of public safety, and $2,500 to the department of highways for the implementation of the act.

Effective May 23, 1986. Adds 40-2.2 (entire article).

S.B. 106 -- Vehicles transporting hazardous materials - financial responsibility requirements. Requires the chief of the Colorado state patrol to promulgate rules outlining financial responsibility requirements for persons transporting certain hazardous materials in vehicles with a gross vehicle weight of 10,000 pounds or less. Requires the chief to use as guidelines certain rules of the United States department of transportation.

Limits the rule-making authority of the public utilities commission concerning financial responsibility requirements for transporting hazardous materials to vehicles with a gross vehicle weight greater than 10,000 pounds.

Effective April 20, 1986. Adds 24-33.5-205.5; 40-2.1-103.5. Amends 40-2.1-103(1)(a).

H.B. 1004* -- Speeding one to nine miles over the speed limit - penalty. Eliminates the distinction presently existing in the penalty assessment schedule between the fine imposed for driving 1 to 9 miles over the speed limit on interstate highways and the fine imposed for driving 1 to 9 miles over the speed limit on non-interstate highways by making the fine uniform at $25.

Effective August 15, 1986. Amends 42-4-1501(3)(a)(I.1)(C); 42-4-1501(3)(a)(I.1)(D).

H.B. 1006* -- Registration violations - penalty. Includes motor vehicle registration violations within the penalty assessment schedule and establishes the fine therefor at $25.

Effective August 15, 1986. Amends 42-4-1501(3)(a)(I.1)(D).

H.B. 1030 -- Speed limits - violations - clarification of elements. Clarifies that the class 2 traffic offense of violating a speed limit means speeding 20 miles per hour or more over the prima facie speed limit.

Effective July 1, 1986. Amends 42-4-1001(7)(i).

H.B. 1049 -- License plates - clearance lamps. Deletes the statutory requirement that license plates be parallel to the axles of the vehicle to which they are affixed, but requires such plates to be horizontal. Allows vehicles required to have clearance lamps to mount rear clearance lamps at optional height if 3 or more identification lamps are mounted on the vertical center line and at the extreme height of the vehicle.

Effective April 4, 1986. Amends 42-3-113(2); 42-4-206(2)(b).

H.B. 1062 -- Alcohol- and drug-related traffic offenses - collection of fines - allocation - appropriation. Increases by $20 the additional fine assessed for alcohol- and drug-related traffic offenses. Provides for disposition of such fines.

Effective July 1, 1986. Amends 43-4-402(1); 43-4-404(1), (2).

H.B. 1084 -- Special laden weight registration - fees. Requires certain vehicles operating in interstate commerce to apply for a special laden weight registration valid for 72 hours. Imposes a $10 registration fee and provides that the collected fees be credited to the highway users tax fund.

Effective July 1, 1986. Adds 42-3-123(13.2).

H.B. 1093 -- Probationary drivers' licenses - alcohol- or drug-related offenses. Clarifies that the statutory provision which prohibits the issuance of a second probationary drivers' license within a five-year period applies only to individuals whose drivers' licenses were suspended because of a conviction of an alcohol- or drug-related traffic offense.

Effective March 26, 1986. Amends 42-2-123(13)(a).

H.B. 1112 -- Registration - period of temporary registration - fees. Increases from 30 to 45 days the number of days an individual has after purchase of a vehicle or after becoming a resident of the state to obtain registration for his vehicle. Increases from $10 to $25 the fine for failing to obtain vehicle registration within such time period. Raises the temporary vehicle registration fee for individuals and motor vehicle dealers from $1.25 to $2.

Requires dealers of motor vehicles to deliver the certificate of title to a purchaser of a motor vehicle or holder of a chattel mortgage on such motor vehicle within 30 days.

Increases from 30 to 45 days the time a purchaser or transferee of a motor vehicle has to obtain a new certificate of title after sale or transfer of a vehicle for which a certificate of title has been issued.

Effective April 21, 1986. Adds 42-6-110.5. Amends 42-3-102(1), (4)(a); 42-3-114(3); 42-6-109(1).

H.B. 1126 -- Residency requirement for registration of a motor vehicle - penalties. Provides that a person's residence for purposes of registering a motor vehicle shall be his principal or primary home or place of abode, which shall be determined in the same manner as residency for purposes of voter registration. Allows a motor vehicle owned and operated by a business primarily for business purposes to be registered at the address from which it is principally operated or maintained and allows a motor vehicle permanently operated at an address other than the owner's primary home or place of abode to be registered at the address from which it is permanently operated and maintained.

Increases the penalties for registering a motor vehicle at an incorrect address and authorizes imposition of a civil penalty to be assessed and collected by a municipality or county in which such motor vehicle should have been registered if it is found to be incorrectly registered.

Requires the name and correct address of the owner of the motor vehicle to be included on an application for registration and on an application for a certificate of title.

Effective July 1, 1986. Repeals and reenacts 42-6-137 Amends 42-3-104(1); 42-6-114.

H.B. 1199 -- Physicians and optometrists - immunity - medical opinions regarding drivers' licenses. Eliminates the "willfully or wantonly" exception to the statute granting immunity to any physician or optometrist providing a medical opinion regarding a driver's license to the department of revenue and instead grants such immunity to any physician or optometrist who acts in good faith and without malice.

Effective April 17, 1986. Amends 42-2-110.5(3).

H.B. 1211 -- Monetary penalties imposed for traffic violations - release of information concerning driving record - failure to sign affirmation regarding vehicle insurance - reclassification of certain traffic infractions. Increases the monetary penalties, as set forth in the penalty assessment schedule, for many traffic offenses and infractions. Applies the excess weight fine schedules to violators who receive notice of violations either through a penalty assessment notice or a summons and complaint.

Provides that the surcharge levied on traffic violations for credit to the victims and witnesses assistance and law enforcement fund shall be levied on the penalty assessment schedule in effect prior to July 1, 1986.

Prohibits the department of revenue from releasing to a person other than the licensee or a law enforcement agency, information relating to such licensee's conviction for a single violation that resulted in the assessment of 4 or fewer points, or his convictions for 2 or fewer violations that resulted in the assessment of not more than 7 points, or information relating to the reinstatement of his driver's license. See also S.B. 1.

Reclassifies certain traffic infractions relating to the size, weight, and load of vehicles as class 2 traffic offenses. Allows the driver or owner of a vehicle that exceeds statutory wheel and axle or gross weight specifications to be penalized as a traffic offender. Clarifies that port of entry personnel may enforce statutory provisions concerning the size, weight, and load of vehicles.

Effective July 1, 1986. Repeals and reenacts 42-4-1501(3)(a)(I.1).
Amends 42-4-1501(3)(b), (4)(c)(II); 24-4.2-104(1)(b)(I); 42-2-118(2); 42-3-111(2), (2.5); 42-4-402(6); 42-4-403; 42-4-404(7); 42-4-405(4); 42-4-406(6); 42-4-407(4); 42-4-409(12)(a); 42-4-410(8); 42-4-411(3); 42-4-1213(7); 42-8-104(2).

H.B. 1289 -- AIR program - certificates of emission control. Requires owners of automobiles in the counties of Denver, Jefferson, Arapahoe, Boulder, Adams, Douglas, El Paso, and Larimer to have their automobiles inspected and to obtain a certificate of emissions control prior to registration. Increases the maximum amount required of an owner to bring his automobile into compliance from $15 to $50 for 1980 and older models and from $100 to $200 for 1981 and newer models. Requires 1967 and older model vehicles which were previously exempt to be tested. Makes these provisions effective July 1, 1987.

Specifies that the air quality control commission, by rule and regulation, shall require that instruments used for measuring exhaust gas be of a certain standard and to develop and implement a fleet inspection and maintenance program for heavy-duty diesel-powered vehicles.

Requires the department of health to conduct a one-year study, related to testing of vehicles required to obtain certification and to promulgate rules and regulations to bring diesel vehicles into compliance with the existing opacity standard. Makes the standards for visible smoke emissions from diesels more stringent.

Allows peace officers or local government environmental officers to issue summons to operators of vehicles emitting visible air contaminants, effective July 1, 1987.

Increases the registration fee for vehicles subject to the AIR program, effective July 1, 1987.

Effective May 12, 1986. Repeals and reenacts 42-4-307; 42-4-312; 42-4-320. Repeals 42-4-313(3); 42-4-315(3)(a). Amends 42-4-306.5; 42-4-308(5)(b), (8)(a); 42-4-309(3), (6), (7)(a)(I), (7)(a)(II), (9)(b), (9)(c); 42-4-309.5(3); 42-4-310; 42-4-311; 42-4-313(2), (4); 42-4-314(2); 42-4-315(3)(b), (3)(c)(II), (3)(e); 42-4-315.5; 42-4-316(1), (2); 42-4-319(1)(a), (2)(a), (2)(b); 18-13-110(2)(a), (3)(b); 25-7-130(4)(c); 42-3-123(23), (24).

SALES AND USE TAXES:

S.B. 95 -- "Urban and Rural Enterprise Zone Act" - enactment - establishment of pilot program - portion concerning sales tax. Entitles persons to exempt from sales tax purchases of machinery or machine tools for use in an enterprise zone up to a total of $10 million in a calendar year.

Effective July 1, 1986. Adds 39-30 (entire article); 39-22-507.5(12); 39-22-508.3(5). Amends 39-26-114(11)(a).

SEVERANCE TAX:

S.B. 121 -- Severance tax - molybdenum ore - quarterly payments - rate of tax. Changes the period of time in which the severance tax on molybdenum ore is levied, collected, and paid from each taxable year to each calendar quarter. Temporarily decreases the tax from 15 cents per ton to 5 cents per ton for each calendar quarter ending March 31, 1986, through December 31, 1987, and to 10 cents per ton for each calendar quarter ending March 31, 1988, through December 31, 1989. Reestablishes the fifteen-cent tax per ton for each calendar quarter ending March 31, 1990, and each calendar quarter thereafter.

Effective April 1, 1986. Adds 39-29-112(6). Amends 39-29-104.

H.B. 1247 -- Severance tax - extension of the exemption for coal. Extends until June 30, 1990, the severance tax exemption which is granted for the first 25,000 tons of coal produced in each quarter of the taxable year.

Effective April 11, 1986. Amends 39-29-106(2).

H.B. 1340 -- Fiscal policy of the state - portion concerning sales tax. Lowers the sales tax exemption for articles sold in vending machines from 30 cents to 15 cents.

Effective July 1, 1986. Amends 39-26-114(7)(a).

MISCELLANEOUS:

H.B. 1281 -- Regional transportation district - inclusion of area within boundaries. Includes a specified area of land located in Douglas county in the vicinity of the intersection of County Line road and South Santa Fe drive within the boundaries of the regional transportation district.

Effective March 20, 1986. Adds 32-9-106(3).

COLLECTIONS, REFUNDS & ADMINISTRATIVE COSTS

24-35-101 *Functions of department of revenue.* (1) there is hereby created the department of revenue, the functions of which are the collection of taxes levied and license fees imposed.

TOTAL COLLECTIONS AND COST OF ADMINISTRATION
Fiscal Years Ended June 30, 1950-1986

Fiscal Year	Collections	Administration	Cost as Percent of Collections
1986	$2,730,411,015	$52,345,260. 1/	1.92
1985	$2,724,137,001	$47,429,124. 1/	1.74
1984	$2,558,429,143	$39,681,563. 1/	1.55
1983	$2,171,210,764	$36,450,113. 1/	1.68
1982	$2,105,334,789	$34,108,900. 1/	1.62
1981	$1,828,648,990	$31,519,225. 1/	1.72
1980	$1,784,397,422	$28,626,742. 1/	1.60
1979	$1,638,174,767	$26,032,899. 1/	1.59
1978	$1,411,263,900	$23,960,846. 1/	1.70
1977	$1,224,978,639	$23,614,713	1.93
1976	$1,090,868,629	$21,649,615	1.98
1975	$ 958,351,779	$20,482,654	2.14
1974	$ 854,391,541	$18,118,832	2.12
1973	$ 737,573,301	$14,960,980	2.03
1972	$ 652,525,833	$13,742,165	2.11
1971	$ 559,220,247	$12,641,268	2.26
1970	$ 504,987,630	$10,979,785	2.17
1969	$ 438,133,000	$ 9,782,513	2.23
1968	$ 388,073,705	$ 8,488,615	2.19
1967	$ 361,608,819	$ 7,568,569	2.09
1966	$ 341,131,698	$ 7,042,097	2.06
1965	$ 275,029,851	$ 6,634,689	2.41
1964	$ 256,418,095	$ 6,941,906	2.71
1963	$ 239,711,673	$ 6,845,695	2.86
1962	$ 235,636,762	$ 6,281,795	2.67
1961	$ 214,163,195	$ 5,803,916	2.71
1960	$ 185,723,899	$ 4,921,027	2.65
1959	$ 170,843,917	$ 4,177,351	2.44
1958	$ 154,632,934	$ 3,810,035	2.46
1957	$ 142,819,603	$ 3,422,163	2.40
1956	$ 135,025,686	$ 3,034,445	2.24
1955	$ 122,387,571	$ 2,774,717	2.26
1954	$ 107,284,438	$ 2,332,227	2.17
1953	$ 103,692,083	$ 2,017,181	1.95
1952	$ 99,338,309	$ 1,815,794	1.83
1951	$ 94,338,110	$ 1,678,758	1.78
1950	$ 84,845,575	$ 1,559,930	1.83

1/Excludes county clerk fees. Prior to 1978, these fees were part of the Department of Revenue cost of administration.

COLLECTIONS BY SOURCE

Source	Fiscal Years Ended June 30 1985	1986	Percent of 1986 Total Collections	Percentage Change in Collections
TAXES:				
Property:				
MV Specific Ownership "A"	$ 7,341,532.13	$ 9,010,312.67	0.33	+22.73
Sales, Use, Excise & Gross Receipts:				
Alcoholic Beverage	$24,840,964.27	$23,832,235.61		
Cigarette Tax	52,818,999.37	51,473,545.67		
General Sales	666,820,621.85	665,747,684.31		
.5% Emergency Fund Sales & Use Tax	21,481,533.07	.00		
Gasohol	15,778,262.12	12,931,452.41		
Motor Fuel	147,682,768.49	158,447,400.81		
Special Fuel	26,394,120.18	26,245,181.81		
Use Tax	73,834,329.28	73,428,514.74		
Litter Assessment	290.00	.00		
Tourism Promotion	3,304,284.69	3,581,786.76		
Subtotal	**$1,032,956,173.32**	**$1,015,687,802.12**	**37.20**	**-1.67**
Income Tax:				
Estimated	$206,826,213.82	$204,026,050.79		
Cash	141,599,759.39	151,960,530.89		
Withholding	974,932,111.08	1,012,318,828.16		
Subtotal	**$1,323,358,084.29**	**$1,368,305,409.84**	**50.11**	**+3.40**
Estate, Inheritance, and Gift Taxes:				
Estate Tax	$ 14,134,284.11	$ 13,464,816.28		
Inheritance Tax	110,085.22	173,797.69		
Inheritance Filing Fee	123,821.15	37,112.40		
Gift Tax	1,670.77	2,783.58		
Subtotal	**$14,369,861.25**	**$13,678,509.95**	**0.50**	**-4.81**
Severance Taxes:				
Estimated Tax and Withholding	**$29,775,624.90**	**$28,431,386.98**	**1.04**	**-4.51**
LICENSES, PERMITS AND FEES:				
Motor Vehicle:				
Gross Ton Mile Tax	$30,808,000.16	$30,806,427.59		
Motor Vehicle Licenses	29,182,905.87	29,555,976.02		
Emissions	3,555,451.39	3,894,366.77		
Title Fees	47.50	.00		
Subtotal	**$63,546,404.92**	**$64,256,770.38**	**2.35**	**+1.12**

COLLECTIONS BY SOURCE

Source	Fiscal Years Ended June 30 1985	1986	Percent of 1986 Total Collection	Percentage Change In Collections
Motor Vehicle Operators:				
Operators & Chauffeurs Licenses	**$5,645,854.96**	**$5,817,058.51**	**0.21**	**+ 3.03**
Regulatory and Business:				
Bedding Inspection Fees	28,513.01	$ 32,224.87		
Boiler Inspec Fees	428,853.38	417,513.53		
Cigarette Licenses	662.50	675.10		
Commercial Driving Instructor Licenses	1,020.00	1,260.00		
Commercial Driving School Licenses	750.00	650.00		
Fluid Milk Sanitation Licenses	200.00	260.00		
Hospital & Nursing Home Lic.	14,285.00	16,860.00		
Liquor Licenses	505,225.51	498,198.96		
Liquor Licenses - 85% City	1,502,351.63	1,516,307.55		
Liquor Licenses - 85% County	378,536.83	393,410.99		
M V Dealers & Salesman Lic.	640,005.01	1,127,995.00		
M V Manufacturers Licenses	80,620.00	122,750.00		
Oil & Gas Conservation Levy	197,156.11	.00		
Pet Shop and Kennel Licenses	5,600.00	11,030.00		
Produce Licenses	168,118.50	167,490.00		
Psittacine Bird License Fees	2,045.00	3,600.00		
Public Util. Motor Carrier Fees	240,769.10	234,974.55		
PUC Utility Supervision	3,384,664.13	3,636,365.09		
Restaurant Lic. & Inspection Fees	222,847.56	252,185.00		
Special Fuel Distributors License	660.00	1,165.00		
Special Fuel Permits	99,220.61	94,037.75		
Store Licenses	821,369.50	1,704,053.77		
Trade Names	220.00	306,833.04		
Subtotal	**$8,723,693.38**	**$10,539,840.20**	**0.39**	**+20.82**
OTHER RECEIPTS:				
Regional Transortation District Sales Tax	$80,084,468.30	$78,182,102.61		
City Sales Tax	78,789,015.58	64,377,746.38		
County Sales Tax	65,177,600.20	56,672,169.74		
MV Financial Responsbility	96,485.00	91,729.19		
MV Penalty Assessments	2,433,058.99	2,523,481.48		
Order of Reinstatement	573,895.52	722,171.95		
Revenue Department Services	2,741,209.08	3,614,435.72		
Sales of Equipment,Books	9,775.75	5,904.25		
Other Miscellaneous Receipts	8,514,263.28	8,494,182.95		
Subtotal	**$238,419,771.70**	**$214,683,924.27**	**7.86**	**-9.96**
GRAND TOTAL OF GROSS COLLECTIONS	**$2,724,137,000.85**	**$2,730,411,014.92**	**100.00**	**+0.23**

REFUNDS AND NET COLLECTIONS BY SOURCE
Fiscal Year Ended June 30, 1986

Taxes	Gross Collections	Refunds	Net Collections
Property:			
Motor Vehicle Specific Ownership 'A'	$9,010,312.67	$5,620,427.28[1/]	$3,389,885.39
Sales, Use, Excise and Gross Receipts:			
Alcoholic Beverages	$23,832,235.61	$2,183.33	$23,830,052.28
Cigarette Tax	51,473,545.67	17,198,235.51[2/]	34,275,310.16
General Sales	665,747,684.31	1,778,480.01	663,969,204.30
.5% Emergency Fund Sales & Use Tax	.00	.00	.00
Gasohol	12,931,452.41	.00	12,931,452.41
Motor Fuel	158,447,400.81	2,992,320.43	155,455,080.38
Special Fuel	26,245,181.81	158,406.47	26,086,775.34
Use Tax	73,428,514.74	749,675.95	72,678,838.79
Litter Assessment	.00	.00	.00
Tourism Promotion	3,581,786.76	48,094.20	3,533,692.56
Subtotal	**$1,015,687,802.12**	**$22,927,395.90**	**$992,760,406.22**
Income Tax:	$1,368,305,409.84	294,082,912.01	$1,074,222,497.83
Estate Tax:	$13,678,509.95	$399,948.14	$13,278,561.81
Severance Taxes:	$28,431,386.98	$6,766,836.21	$21,664,550.77
Licenses, Permits and Fees:			
Motor Vehicle Gross Ton Mile	$30,806,427.59	$689,571.72	$30,116,855.87
Vehicle Licenses	29,555,976.02	7,845.05	29,548,130.97
Emissions and Safety Inspections	3,894,366.77	1,444.09	3,892,922.68
All Other	.00	.00	.00
Subtotal	**$64,256,770.38**	**$698,860.86**	**$63,557,909.52**
Motor Vehicle Operators:	$5,817,058.51	$565.50	$5,816,493.01
Regulatory and Business:	$10,539,840.20	$16,415.15	$ 10,523,425.05
Other Receipts:			
Regional Transportation District Sales Tax	$78,182,102.61	$78,210,217.49[1/]	$(28,114.88)
City Sales Taxes	64,377,746.38	65,715,005.35[1/]	(1,337,258.97)
County Sales Taxes	56,672,169.74	57,520,204.85[1/]	(848,035.11)
All Other	15,451,905.54	3,860,261.61	11,591,643.93
Subtotal	**$214,683,924.27**	**$205,305,689.30**	**$9,378,234.97**
TOTAL	**$2,730,411,014.92**	**$525,819,050.35**	**$2,194,591,964.57**

[1/] Reflects amounts apportioned during the fiscal year to cities, counties and the Regional Transportation District as applicable.
[2/] Includes $16,654,132.80 distributed to cities and counties.

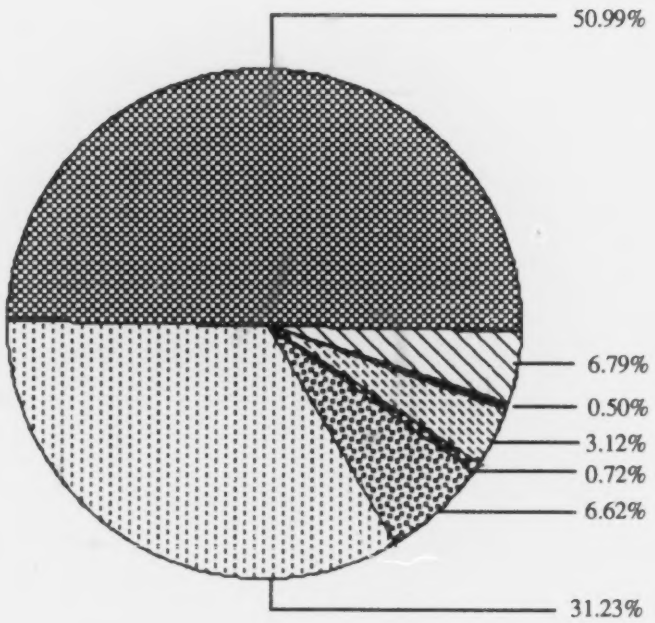
GROSS COLLECTIONS AND COST OF ADMINISTRATION BY FUND AND BY TAX SOURCE

Fiscal Year Ended June 30, 1986

Tax Source[1/]	Gross Collections	Cost of Administration	Cost of Percent of Collections
General Fund:			
Alcoholic Beverages[2/]	$26,240,153.11	$951,601.18	3.63
Sales, Use and Cigarette[2/3/]	794,232,206.58	8,703,276.83	1.10
Income Tax	1,368,305,409.84	13,424,178.71	0.98
Estate Tax[2/]	13,678,509.95	170,468.59	1.25
Regulatory and Business Licenses, Permits and Fees	7,246,512.85	461,427.25	6.37
Other Receipts[4/]	417,077.58	543,837.07	130.39
Total General Fund	**$2,210,119,869.91**	**$24,254,789.63**	**1.10**
Highway Users Fund:			
Mileage and Fuel Taxes[5/]	$229,075,760.46	$1,541,828.49	0.67
Motor Vehicle Registrations[6/]	39,110,937.64	1,536,169.42	3.93
Operators Licenses and Control[7/]	10,168,046.23	12,269,394.71	120.67
All Other Motor Vehicle[8/]	2,938,376.03	417,701.07	14.22
Ports of Entry[9/]	.00	5,034,678.95	-
Total Highway Users Tax Fund [10/]	**$281,293,120.36**	**$20,799,771.94**	**7.39**
Other Collections:			
Special Funds [11/]	$11,334,618.94	$6,837,207.21	60.32
Severance Taxes [12/]	28,431,386.98	453,491.07	1.60
City, County and Regional Transportation District Sales Taxes [13/]	199,232,018.73	.00	-
Total Other Collections	**$238,998,024.65**	**$7,290,698.28**	**3.05**
Grand Total	**$2,730,411,014.92**	**$52,345,259.85**	**1.92**

1/ Taxes listed include related licenses, fees, etc.
2/ Does not reflect cash flow through Old Age Pension Fund.
3/ Does not reflect sales tax transfer to Highway Users Tax Fund of $51,710,784.65.
4/ Includes miscellaneous collections, voter registration and trade name registration fees.
5/ Includes gross ton mile, gasoline and special fuel taxes.
6/ Includes vehicle registrations and licenses, and specific ownership 'A' tax.
7/ Includes drivers' licenses, driving instructors and school licenses, driver improvement, accident records, financial responsibility, driver hearings and motor vehicle enforcement and master files.
8/ Includes penalty assessments and miscellaneous collections.
9/ Collections at Ports of Entry are included in mileage and fuel tax amounts.
10/ Does not relect sales tax transfer to Highway Users Tax Fund or related costs.
11/ Includes motor vehicle emissions and inspections, motor vehicle dealers administration, traffic safety, lottery, distributive data processing titles and ownership tax.
12/ Administrative costs are General Fund expenditures.
13/ Administrative costs are included in General Fund - Sales, use and cigarette and tourism costs.

FY 86 Net General Fund Revenue Administered by Revenue Department



- Individual Income Tax
- Sales and Use Tax
- Corporate Income Tax
- Estate Tax
- Cigarette and Liquor Tax
- Miscellaneous Collections
- Not Collected by Department of Revenue

ADMINISTRATIVE EXPENDITURES BY PURPOSE
Fiscal Year Ended June 30, 1986

Personal Services	$41,406,590
Operating	8,064,904
Total	$49,471,494
Capital Outlay	2,873,766
TOTAL ADMINISTRATIVE EXPENSES	**$52,345,260** 1/

1/ Includes federal funds in the amount of $21,713.

NUMBER OF AUDITS, ASSESSMENTS AND REFUNDS
Fiscal Year Ended June 30, 1986

Tax Section	Number of Annual Audits 1/	Assessments	Refunds	Net
Field Audits 2/	11,290 3/	$55,336,777	$ 2,732,055	$ 52,604,722
Office Audits	8,633 3/	8,275,697	1,614	8,274,083
Taxpayer Service:				
Income Tax	24,187	661,264	12,711,152	(12,049,888)
Sales, Use, Withholding & Cigarette Tax	3,242	54,337	3,337,101	(3,282,764)
Mileage &Fuel Tax	2,299	362,315	500,022 4/	(137,707)
Severance Tax	116	58,860	1,549,334	(1,490,474)
GRAND TOTALS	**49,767**	**$64,749,250**	**$20,831,278**	**$ 43,917,972**

1/ For statistical purposes, audits of taxpayers' records for varying periods of time are annualized.
Income tax: 1 return = 1 annual audit;
all others: 12 monthly or 4 quarterly returns = 1 annual audit.

2/ Corporate audits and general audits merged as of July 1, 1977 to form Field Audits. Figures shown are the combined figures of these former two sections.

3/ Includes audits of income, sales, use, ton mile, motor and special fuel, withholding, local sales, and other miscellaneous taxes and fees.

4/ Does not include refunds for off-highway use totaling $2,739,495 or bond refunds totaling $125,411.

ALCOHOLIC BEVERAGE

12-46-110 *Fees and taxes - allocation.* All state license fees and taxes provided for by this article shall be paid to the state licensing authority.

STATE OF COLORADO
DEPARTMENT OF REVENUE

MONTHLY REPORT OF EXCISE TAX FOR MALT, VINOUS AND SPIRITUOUS LIQUOR, AND 3.2% BEER

DO NOT WRITE IN THIS SPACE

SEND TO

DEPARTMENT
OF REVENUE
STATE CAPITOL
ANNEX
1375 SHERMAN
STREET
DENVER, COLO
80261

INSTRUCTIONS

FILL OUT FORM DRL 1511 "MONTHLY SUMMARY OF TAXABLE TRANSACTIONS" THEN TAKE THE TOTALS FROM THAT FORM AND ENTER THEM ONTO THIS FORM IN SPACES BELOW ON LINE 5, ENTER TOTAL AMOUNT DUE WITH THIS REPORT.

RETURN THIS COPY

USE ACCOUNT NUMBER FOR ALL REFERENCE | LIABILITY INFORMATION: COUNTY, CITY, INDUST, TYPE, LIABILITY DATE | PERIOD COVERED: MO, YR | DUE DATE: MO, DAY, YR

1. SPIRITUOUS LIQUOR (ENTER TOTALS FROM FORM DRL 1511)				(69-1)
A.	TOTAL LITERS @ .6026	(7)	$	
B.	PENALTY 10%	(1)	$	
C.	INTEREST 1%	(11)	$	
D.	SUB-TOTAL		$	
E.	LESS: TAX CREDITS	(2)	$	
F.	NET TAX DUE	(8-18)	$	
2. VINOUS LIQUOR (ENTER TOTALS FROM FORM DRL 1511)				(70-1)
A.	TOTAL LITERS @ .0733	(7)	$	
B.	PENALTY 10%	(1)	$	
C.	INTEREST 1%	(11)	$	
D.	SUB-TOTAL		$	
E.	LESS: TAX CREDITS	(2)	$	
F.	NET TAX DUE	(8-18)	$	
3. 3.2% BEER (ENTER TOTALS FROM FORM DRL 1511)				(42-1)
A.	TOTAL GALLONS @ 8¢	(7)	$	
B.	PENALTY 10%	(1)	$	
C.	INTEREST 1%	(11)	$	
D.	SUB-TOTAL		$	
E.	LESS: TAX CREDITS	(2)	$	
F.	NET TAX DUE	(8-18)	$	
4. MALT LIQUOR (ENTER TOTALS FROM FORM DRL 1511)				(56-1)
A.	TOTAL GALLONS @ 8¢	(7)	$	
B.	PENALTY 10%	(1)	$	
C.	INTEREST 1%	(11)	$	
D.	SUB-TOTAL		$	
E.	LESS: TAX CREDITS	(2)	$	
F.	NET TAX DUE	(8-18)	$	
5. TOTAL AMOUNT REMITTED WITH THIS REPORT (TOTAL ALL "F" LINES) →			$	

MAKE CHECKS OR MONEY ORDERS PAYABLE TO THE COLORADO DEPARTMENT OF REVENUE

I HEREBY CERTIFY UNDER PENALTY OF PERJURY THAT THE STATEMENTS MADE HEREIN, AND ON SUPPORTING DOCUMENTS ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE

NAME OF BUSINESS | SIGNATURE OF AGENT OR OFFICER | TITLE | DATE

BEER, WINE AND SPIRITUOUS LIQUOR TAX RATES

Beer	8.00	cents per gallon
Wine	7.33	cents per liter
Wine Manufactured by a Limited Winery	0.70	cents per liter
Spirituous Liquors	60.26	cents per liter

COMPARISON OF RECEIPTS AND REFUNDS

Fiscal Years Ended June 30, 1984 - 1986

Gross Receipts:	**1984**	**1985**	**1986**
License Fees	$ 349,843.19	$ 342,059.99	$ 465,771.25
3.2% Beer	1,117,716.91	1,119,471.63	1,080,314.06
Repeal Beer Tax	5,689,490.64	5,734,202.18	5,643,246.16
Wine	2,448,959.23	2,615,591.28	2,689,352.88
Spirituous Liquors Tax	15,645,375.43	15,370,214.34	14,417,139.18
85% Liquor Licenses from Local Government	1,847,691.35	1,847,727.83	1,878,301.04
TOTAL RECEIPTS	**$27,099,076.75**	**$27,029,267.25**	**$26,174,124.57**
Less Refunds:			
Licenses	$ 3,925.00	$ 5,817.00	$ 5,675.00
3.2 Beer Tax	145.00	315.00	195.00
TOTAL REFUNDS	**$ 4,070.00**	**$ 6,132.00**	**$ 5,870.00**
NET RECEIPTS	**$27,095,006.75**	**$27,023,135.25**	**$26,168,254.57**
Summary of Net Receipts:			
Receipts from Taxes	$24,901,542.21	$24,839,479.43	$23,830,052.28
Receipts from License Fees and Misc. Income	2,193,464.54	2,183,655.82	2,338,202.29
TOTAL	**$27,095,006.75**	**$27,023,135.25**	**$26,168,254.57**

LIQUOR TAX STATISTICAL SUMMARY
Fiscal Year Ended June 30, 1986

RECEIPTS FROM LICENSE FEES		
3.2% Retail Beer	$ 63,450.00	
3.2% Wholesale Beer	5,400.00	
3.2% Beer Manufacturer	100.00	
3.2% Beer, Special Events	1,710.00	
3.2% Beer Nonresident Manufacturer	1,700.00	
Repeal Beer, Nonresident Manufacturer	19,500.00	
Liquor Store Retail	72,250.00	
Drug Store Retail	4,450.00	
Hotel and Restaurant - Beer and Wine	6,500.00	
Hotel and Restaurant - Beer, Wine & Spirituous	70,575.00	
Club License - Malt, Vinous & Spirituous	7,100.00	
Dining Car	575.00	
Brewery (Beer)	1,000.00	
Winery	250.00	
Distillery	.00	
Wholesale Liquor	67,000.00	
Wholesale Repeal Beer	29,000.00	
Importer	69,750.00	
Beer, Wine, Liquor, Special Events	5,250.00	
Tavern License	38,025.00	
Performing Arts	475.00	
Racetrack	125.00	
Optional Premise	1,506.25	
Limited Winery	80.00	
85% Liquor Licenses from Local Government	1,878,301.04	
		$2,344,072.29
Less Adjustments: Liquor, Wine & Spirits License	5,675.00	
Less Adjustments: Beer Licenses	195.00	
Total	**5870.00**	**$ 2,338,202.29**
RECEIPTS FROM EXCISE TAX		
3.2% Beer Tax	$ 1,080,314.06	
Intoxicating Liquor Tax	22,749,738.22	
Total		**$23,830,052.28**
TOTAL RECEIPTS		**$26,168,254.57**

TAXABLE GALLONS OF BEER, WINE AND SPIRITUOUS LIQUORS
Fiscal Years Ended June 30, 1977 - 1986

Year	Beer	Wine	Spiruous Liquor
1986	84,044,500	9,699,683	6,320,975
1985	85,670,923	9,427,575	6,738,836
1984	85,090,094	8,826,971	6,859,477
1983	84,714,111	8,493,205	6,734,930
1982	87,822,763	8,249,348	7,016,840
1981	81,454,493	8,132,712	7,151,459
1980	77,806,291	7,963,572	7,071,349
1979	77,163,455	7,992,055	7,444,929
1978	70,425,277	6,751,745	6,746,759
1977	66,868,827	5,667,922	5,847,503

LIQUOR LICENSES IN FORCE

TYPE ISSUED	FISCAL YEAR 1986
Hotel and Restaurant	2,577
Tavern	1,418
Retail Drug Stores	79
Retail Liquor Stores	1,333
Retail Beer and Wine	250
Retail Clubs	234
Retail Arts	15
Retail Race Tracks	5
Retail Public Transportation	19
Beer, Wine, Spirituous, Special Events	938
3.2% Beer Special Events	723
Importers	252
Retail 3.2% Beer	2,326
Beer Manufacturer's License (3.2% included)	4
Limited Wineries	2
Wholesale Liquor	63
Wholesale Repeal Beer	53
Wholesale 3.2% Beer	55
Nonres. Manufacturer & Importer Malt Liquor	72
TOTAL LICENSES	**10,418**

VIOLATIONS OF THE LIQUOR CODE AND 3.2% BEER ACT

Fiscal Years Ended June 30, 1984 - 1986

ACTIONS	1984	1985	1986
State Administrative Hearings	38	60	76
State Revocations	7	19	20
State Suspensions	20	20	35
State Denials	4	11	19
Court Cases	28	41	26
Local Hearings	42	21	15
TOTAL	139	172	191

LIQUOR TAX COLLECTIONS

Fiscal Years Ended June 30, 1977 - 1986

Fiscal Year	Gross Collections	Refunds	Net Collections	% Change from Prior Year
1986	$23,832,236	$2,183	$23,830,052	- 4.06
1985	24,840,964	1,485	24,839,479	- 0.25
1984	24,901,542	-----	24,901,542	+ 1.47
1983	24,542,701	1,179	24,541,522	- 3.14
1982	25,341,732	4,723	25,337,009	+ 5.25
1981	24,075,325	1,066	24,074,260	+ 1.96
1980	23,627,205	15,373	23,611,831	- 3.60
1979	24,502,344	8,293	24,494,051	+ 11.90
1978	21,888,985	-----	21,888,985	+ 14.53
1977	19,111,290	-----	19,111,290	+ 14.38

TOTAL NUMBER OF STATE LIQUOR LICENSES ISSUED BY COUNTY

Calendar Year County	1981	1982	1983	1984	1985
Adams	436	438	481	502	513
Alamosa	30	53	49	55	51
Arapahoe	504	518	572	592	628
Archuleta	23	37	44	41	33
Baca	9	11	12	11	10
Bent	11	16	21	20	19
Boulder	354	367	408	433	446
Chaffee	46	75	77	77	81
Cheyenne	9	11	12	17	14
Clear Creek	47	66	64	69	72
Conejos	25	31	30	30	28
Costilla	16	24	26	26	25
Crowley	5	11	7	8	7
Custer	7	10	17	15	20
Delta	58	64	76	76	71
Denver	1,133	1,102	1,134	1,191	1,228
Dolores	9	8	13	15	14
Douglas	43	67	79	73	87
Eagle	124	148	167	167	173
Elbert	8	15	15	15	17
El Paso	610	612	659	702	729
Fremont	104	104	111	119	109
Garfield	86	124	137	146	141
Gilpin	22	26	31	26	33
Grand	83	115	127	131	119
Gunnison	67	93	117	109	110
Hinsdale	11	11	13	15	10
Huerfano	51	49	50	60	56
Jackson	12	21	20	21	20
Jefferson	587	593	649	673	712
Kiowa	3	7	8	8	8
Kit Carson	16	27	29	27	7
Lake	28	44	41	41	43
La Plata	106	136	152	147	156
Larimer	383	379	394	410	410
Las Animas	94	91	82	91	81
Lincoln	10	21	23	21	23
Logan	55	52	53	64	53
Mesa	213	219	233	239	232
Mineral	14	15	14	18	17
Moffat	35	48	47	52	48
Montezuma	37	56	73	49	77
Montrose	47	83	77	84	83
Morgan	73	76	78	76	79
Otero	71	70	77	68	66
Ouray	15	22	26	29	29
Park	29	46	46	51	45
Phillips	10	16	13	14	15
Pitkin	119	131	139	138	140
Prowers	51	49	51	49	54
Pueblo	390	383	388	400	386
Rio Blanco	20	30	34	36	36
Rio Grande	27	45	48	60	51
Routt	67	95	108	107	108
Saguache	20	32	33	34	32
San Juan	13	15	21	24	22
San Miguel	27	33	39	39	50
Sedgwick	10	15	17	15	14
Summit	123	155	163	165	169
Teller	42	53	62	60	65
Washington	12	21	19	13	15
Weld	312	305	299	308	302
Yuma	36	33	34	34	32
STATE TOTALS	**7,038 1/**	**7,623 2/**	**8,139 3/**	**8,406 4/**	**8,544 5/**

1/ In addition to this figure, 654 Special Event Liquor Licenses and 471 Special Event 3.2% Beer Licenses were issued in 1981.
2/ In addition to this figure, 724 Special Event Liquor Licenses and 530 Special Event 3.2% Beer Licenses were issued in 1982.
3/ In addition to this figure, 804 Special Event Liquor Licenses and 660 Special Event 3.2% Beer Licenses were issued in 1983.
4/ In addition to this figure, 946 Special Event Liquor Licenses and 762 Special Event 3.2% Beer Licenses were issued in 1984.
5/ In addition to this figure, 938 Special Event Liquor Licenses and 723 Special Event 3.2% Beer Licenses were issued in 1985.

CIGARETTE TAX

39-28-103 *tax levied.* There is levied and shall be collected and paid to the department a tax upon the sale of cigarettes by wholesalers of five mills on each cigarette.

STATE OF COLORADO
DEPARTMENT OF REVENUE

DR 221 (2/85) COLORADO CIGARETTE TAX RETURN

SEND TO
COLORADO
DEPARTMENT
OF REVENUE
STATE CAPITOL
ANNEX
1375 SHERMAN
STREET
DENVER, COLO.
80261
(303) 839-5600
800-332-2885
(Colo. only)

DO NOT WRITE IN THIS SPACE

RETURN THIS COPY

IMPORTANT - FAILURE TO COMPLY WITH THE REPORTING AND OTHER REQUIREMENTS OF TITLE 39, SESSION LAWS OF COLORADO, IS A VIOLATION SUBJECTING THE VIOLATOR TO THE PENALTIES PRESCRIBED.

Use ACCOUNT NUMBER for All References	LIABILITY INFORMATION						PERIOD Covered			DUE Date		
	Cnty	City	Indust	Type	Liab	Date	Mo	Mo	Yr	Mo	Day	Yr

SS No. 1 _____ SS No. 2 _____ *FEIN _____

* *If Federal Employers Identification Number (FEIN) is pre-printed in the above space, please check your records to see if you have the same number. If you have a different number, correct the one above so that it corresponds with your records. If no number appears in the above space, please fill in with the FEIN you have on your records.*

12-01

	20 COUNT PACKAGES				25 COUNT PACKAGES	
	COLUMN A Number packages unstamped	COLUMN B Meter Units x 10	COLUMN C Number Fuson Stamps	COLUMN D Number Decal Stamps	NUMBER E Number packages unstamped	COLUMN F Number Fuson Stamps
1. Beginning Inventory						
2. Received/Purchased						
3. TOTAL						
4. Less Ending Inventory						
5. Total to Account for						

6. DIFFERENCE — 20 Count - Line 5 . . . . Column A less Columns B, C and D . . . . . (07)

7. DIFFERENCE — 25 Count - Line 5 . . . . Column E less Column F . . . . . (07)

EXPLAIN DIFFERENCE(S): _____

ADDITIONAL INFORMATION REQUIRED

Colorado Meter Serial No.(s) _____ _____

Ascending Register Reading -Ending _____ _____

-Beginning _____ _____

Descending Register Reading -Ending _____ _____

-Beginning _____ _____

Number of packages sold without Colorado Stamp (Interstate, Government or Licensed Wholesalers) _____

I hereby certify, under penalty of perjury, in the second degree that the statements made herein are, to the best of my knowledge, true and correct.

Name of Business or Taxpayer _____ Agent or Officer _____ Title _____ Date _____

CIGARETTE TAX
Fiscal Years Ended June 30, 1977 - 1986

Year	Gross Amount	Wholesaler's Discount	Gross Collections	Refunds	Net Collections
1986[3/]	$53,618,277	$2,144,731	$51,473,546	$544,103	$50,929,443
1985[3/]	55,019,791	2,200,792	52,818,999	625,113	52,193,886
1984[1/]	49,897,584	1,995,903	47,901,681	355,272	47,546,409
1983[2/]	38,483,972	1,539,359	36,944,613	313,907	36,630,706
1982[2/]	38,964,058	1,558,562	37,405,496	247,297	37,158,199
1981[2/]	38,955,256	1,558,210	37,397,046	287,320	37,109,726
1980[2/]	36,563,723	1,462,549	35,101,174	242,228	34,858,946
1979[2/]	35,359,658	1,414,386	33,945,272	241,498	33,703,774
1978[3/]	51,027,005	2,041,080	48,985,925	259,454	$48,726,471
1977[2/]	34,238,753	1,369,550	32,869,203	135,287	$32,733,916

DISTRIBUTION OF NET CIGARETTE TAX COLLECTIONS
Fiscal Years Ended June 30, 1977 - 1986

Year	Cities' and Counties' Shares [4/]	Percentage Change From Prior Year	State's Share	Percentage Change From Prior Year
1986	$16,653,701	- 2.02	$34,275,742	- 2.62
1985	16,996,389	- 3.69	35,197,497	+17.72
1984	17,648,342	- 0.62	29,898,067	+58.42
1983	17,757,664	- 1.15	18,873,042	- 1.68
1982	17,964,475	+ 1.54	19,193,724	- 1.16
1981	17,692,653	+ 4.56	19,417,073	+ 8.25
1980	16,921,047	+ 4.45	17,937,900	+ 2.48
1979	16,200,081	+ 0.43	17,503,692	-46.30
1978	16,130,826	+ 3.64	32,595,645	+89.83
1977	15,563,552	- 0.15	17,170,363	+ 1.56

1/ Effective November 1, 1983, the tax rate changed from 10 cents per pack to 15 cents per pack.
2/ Tax rate equivalent to 10 cents per pack.
3/ Tax rate equivalent to 15 cents per pack.
4/ Based on time of distribution. Cities' and counties' shares are based on 46% of gross amount (32% for fiscal year 1978 only and 31% for November 1, 1983 to June 30, 1985).
Note: Effective July 1, 1986, the tax rate is increased to 20 cents per pack. See HB 1340 in the Legislative Digest Section.

ESTATE TAX

39-23.5-107. *tax returns - date to be filed.* (1) the personal representative of every estate subject to the tax imposed by this article who is required to file a federal return shall file with the department on or before the date the federal return is required to be filed.

DR 1210 (5/85)
State of Colorado
DEPARTMENT OF REVENUE

1375 Sherman Street
Denver, Colorado 80261
(303) 866-2386

ESTATE TAX RETURN

DUE DATE: ON OR BEFORE THE DATE THE FEDERAL RETURN IS REQUIRED TO BE FILED

DEPARTMENT OF REVENUE USE ONLY

DOC (18) TO BE FILED ONLY IF DATE OF DEATH IS ON OR AFTER JANUARY 1, 1980. CHECK THE APPLICABLE STATEMENT LISTED BELOW:

- ☐ A Federal Return is not required to be filed but a Certificate of Non-Liability is requested. Complete Sections I and III below.
- ☐ A Federal Return is attached but no Colorado Estate Tax is due. A Certificate of Non-Liability is requested. Complete Sections I and III below.
- ☐ A Federal Return is attached and a Colorado Estate Tax is due. A Certificate of Estate Tax Determination is requested. Complete Sections I, II, and III below.
- ☐ A payment for Colorado tax in the amount of $_____ is attached. The amount of the payment was computed in accordance with Schedules A, B, C and Recapitulation, Page 2.

Decedent was ☐ Domiciliary ☐ Non-Domiciliary ☐ Alien of Colorado.

The Estate has elected ☐ 10 yr ☐ 15yr installment payments.

The first payment due date _____

An extension of time to file the Federal Return ☐ has ☐ has not been granted.
A true copy of such extension is attached. Extension date _____

An extension of time to pay the Federal Tax ☐ has ☐ has not been granted.
A true copy of such extension is attached. Extension date _____

SECTION I

Estate of _____ Date of Death _____

Also Known As _____

Domicile at Date of Death: (No. & Street) _____

City, County, State, Zip: _____ Decedent's Soc. Sec. No. _____

Name of Personal Representative or person filing return: _____ Name of Attorney _____

Address: _____ Address _____

City, State, Zip _____ City, State, Zip _____

Telephone: ( ) _____ Telephone: ( ) _____

SECTION II

Name and Location of Court where Estate is being probated: _____ Court Case Number _____

SECTION III (See instructions below)

Colorado Assets: _____

Non-Colorado Assets: _____

TOTAL: _____

A. If a Federal Estate Tax Return is required, enter the total gross value of Decedent's Estate for Federal Estate and Generation Skipping Transfer Tax purposes.

B. If a Federal Estate Tax Return is not required, enter the total gross value of Decedent's Estate. Gross value means the total value of the assets before any deductions.

I declare, under penalties of perjury in the second degree, that I have examined this return including any and all accompanying schedules or attachments and that I believe the same to be true and correct as to every material matter.

_____ _____
Signature of Person Filing Statement Title Date

_____ _____
Signature of Person Preparing Statement Title Date

SCHEDULE A

Computation of Tax - Domiciliary Decedent's Estate - Federal Estate Tax

1. Total state death tax credit allowable for Federal Estate Tax purposes. . . . . $ _____

2. Taxes paid to other states qualifying for Federal Estate Tax Death Tax credit. (Attach evidence and computation) . . . . . $ _____

3. Proration of Federal Estate Tax State Death Tax credit:

   a. Gross value for Federal Estate Tax purposes of property located in states other than Colorado (Identify on attached Federal Estate Tax return). . . . . $ _____
   b. Gross Value of decedent's Estate for Federal Estate Tax purposes . . . . . $ _____
   c. Percent of Estate for Federal Estate Tax purposes located in states other than Colorado (Line 3 (a) divided by Line 3 (b)). . . . . _____ %
   d. Amount of credit attributable to property located in states other than Colorado. (Line 1 multiplied by Line 3 (c)). . . . . $ _____

4. Deduction for taxes paid to other states (Line 2 or Line 3 (d), whichever is smaller). . . . . $ _____

5. Tax payable to Colorado (Line 1 less Line 4) (enter on Line 11, below). . . . . $ _____

SCHEDULE B

Computation of Tax-Non-Domiciliary or Alien Decedent's Estate–Federal Estate Tax

1. Total State Death Tax credit allowable for Federal Estate Tax purposes. . . . . $ _____

2. Gross value for Federal Estate Tax purposes of property located in Colorado. (Identify on attached Federal Estate Tax return). . . . . $ _____
3. Gross value of decedent's Estate for Federal Estate Tax purposes. . . . . $ _____

4. Percent of Federal Estate located in Colorado (Line 2 divided by Line 3). . . . . _____ %

5. Tax payable to Colorado (Line 1 multiplied by Line 4) (enter on Line 11, below). . . . . $ _____

SCHEDULE C

Computation of Tax - Generation Skipping Transfer Tax

6. Total State Death Tax credit allowable for Federal Generation Skipping Transfer Tax purposes. . . . . $ _____

7. Gross value for Federal Generation Skipping Transfer Tax Purposes of property located in Colorado. (Identify on attached Federal Generation Skipping Transfer Tax return). . . . . $ _____
8. Gross value of Estate for Federal Generation Skipping Transfer Tax purposes. . . . . $ _____

9. Percent of property subject to Federal Generation Skipping Transfer Tax located in Colorado. (Line 7 divided by Line 8). . . . . _____ %

10. Tax payable to Colorado (Line 6 multiplied by Line 9) (enter on Line 11, below). . . . . $ _____

RECAPITULATION

11. Amount of tax payable to Colorado (Schedule A Line 5 or Schedule B Line 5 Plus Line 10). . . . . (05) $ _____

12. Late filing penalty (5% for each month or portion thereof - maximum penalty 25%). . . . . (01) $ _____

13. Interest at _____% from _____ to _____ . . . . . (03) $ _____

14. Total Tax, Penalty, and Interest Payable (total of lines 11, 12, and 13). . . . . $ _____

15. Prior payments (attach explanation). . . . . $ _____

16. Balance due (Line 14 minus Line 15). . . . . $ _____

ESTATE TAX

The Colorado Inheritance Tax, a tax on the right to receive property by descent or testamentary gift, shall by statute continue in full force and effect until all of the taxes collectible from the estates of decedents dying on or before December 31, 1979, have been collected.

The Colorado Gift Tax, a tax on the gratuitous transfer of property, has been abolished for transfers occurring on or after January 1, 1980. The Colorado Gift Tax shall by statute continue in full force and effect until all of the taxes collectible as a result of transfers of property by gifts occurring on or before December 31, 1979, have been collected.

The Colorado Estate Tax replaces the Inheritance Tax for decedents with a date of death on or after January 1, 1980. The Estate Tax provides for the pickup of the state death tax credit allowable on the United States Estate Tax Return. This credit results in a reduction in the federal tax equal to the amount paid to the state.

If the decedent died during the 1986 calendar year, representatives of the estate would not be required to file a Colorado Estate Tax Return unless the gross estate exceeded $500,000 the figure that triggers the filing requirement for the United States Estate Tax Return. Currently there is an unlimited marital deduction.

ESTATE, INHERITANCE & GIFT TAX ACTIVITY

Fiscal Years Ended June 30:	1985	1986
Number of Returns and Documents Reviewed and Recorded:		
Estate Tax		
Taxable Returns	676	917
Nontaxable Returns	1,881	1,658
Payment Documents	942	1,051
Inheritance Tax		
New Returns	183	105
Amended Returns	27	19
Payment Documents	350	262
Number of Statements, Certificates and Receipts Issued:		
Estate Tax	2,513	2,784
Inheritance Tax	227	154
Gift Tax	7	4
Release of Lien Issued:		
Inheritance Tax	423	275
Refunds Issued:		
Estate Tax	116	130
Inheritance Tax	20	13
Gift Tax	1	0

ESTATE, INHERITANCE AND GIFT TAX NET COLLECTIONS

Fiscal Years Ended June 30, 1977 - 1986

Fiscal Year	Inheritance Tax[1/]	Gift Tax	Estate Tax [2/]	Total
1986	$ 146,597	$ 2,784	$12,913,863	$13,063,244
1985	51,053	1,612	13,787,707	13,840,372
1984	55,120	2,394	10,256,413	10,313,927
1983	251,254	42,556	8,543,908	8,837,718
1982	1,582,657	198,042	10,962,933	12,743,632
1981	2,001,326	431,532	4,978,311	7,411,169
1980	24,089,768	1,047,448	11,213	25,148,429
1979	22,825,793	1,328,928	-0-	24,154,721
1978	21,242,278	1,251,554	-0-	22,493,832
1977	19,191,409	4,762,907	-0-	23,954,316

1/ Does not include 10% Old Age Pension Inheritance Tax Filing Fee.
2/ Tax effective January 1, 1980.

INCOME TAX

39-22-104 *Normal tax imposed.* (1) a tax determined in accordance with the rates set forth in subsection (2) is imposed for each taxable year on the Colorado taxable income of each individual, estate and trust.

39-22-301 *Corporate tax imposed.* (1) a tax is imposed on each domestic and foreign corporation doing business in Colorado.

(23)

1985 FORM 112 — COLORADO STATE CORPORATION INCOME TAX RETURN

or other tax year beginning _____ 1985 ending _____ 19 ____

PLACE LABEL HERE ▶	Name	Account number (Colo. I.D. No.)
	Number and Street	Federal employer I.D. Number
	City, State and ZIP Code	

● A. This return is being filed for

- ☐ (42) A corporation not apportioning income.
- ☐ (43) A corporation doing an interstate business apportioning income under the Colorado Income Tax Act (Schedule A, Page 2).
- ☐ (44) A corporation doing an interstate business apportioning income under the multistate compact (Schedule AS-4).
- ☐ (45) A corporation electing to pay a tax on its gross Colorado sales under the multistate compact.
- ☐ (46) An S corporation (attached Schedule S).
- ☐ (47) A "DISC" corporation.

COMPLETE QUESTIONNAIRE AT TOP OF PAGE 2 OF THIS FORM

Business code number per federal return

● Give year corporation began doing business in Colorado

☐ Check this block if this return is filed under extension.
Give extended due date

Make checks payable to the Colorado Department of Revenue

Mail return to the Colorado Department of Revenue, 1375 Sherman Street, Denver, Colorado 80261

Checks or money orders for amount due should not include payment for tax on any other document or return. Use separate checks for other documents.

1	Federal taxable income from line 30, Form 1120, line 26, Form 1120A, or line 24, Form 1120S		
	Modifications increasing federal taxable income:		
2	Federal net operating loss deduction	●	
3	Colorado income tax deduction		
4	Other additions, attach explanation		
5	Total of lines 2, 3 and 4		
6	Total of lines 1 and 5		
	Modifications decreasing federal taxable income:		
7	Exempt federal interest, explain		
8	Colorado income tax refund		
9	Other subtractions, attach explanation	●	
10	Total of lines 7, 8 and 9		
11	Modified federal taxable income, line 6 minus line 10	●	
12	Colorado taxable income before net operating loss deduction	●	
13	Colorado net operating loss deduction	●	
14	Colorado taxable income, line 12 minus line 13		
15	Tax, 5% of line 14	●	
16	New business facility credit from Form 112 NFC	●	
17	Impact assistance credit from Form 112 CR	●	
18	Pollution control property tax credit from Form 112 CR	●	
19	Commercial energy credit from Form 112 CR	●	
20	Colorado investment credit from Form 112 CR	●	
21	Crop and livestock contribution credit from Form 112 CR	●	
22	Total credits, lines 16 through 21		
23	Net tax, line 15 minus line 22		
24	Investment credit recapture	●	
25	Total of lines 23 and 24		
26	Payments and credits on estimated tax	●	
27	Payments on extension of time for filing	●	
28	Total of lines 26 and 27		
29	Balance of tax due, line 25 minus line 28		
30	Penalty ● $ _____, Interest ● $ _____	Total ●	
31	Total due, add lines 29 and 30	●	
32	Overpayment, line 28 minus line 25		
33	Overpayment to be credited to estimated tax	●	
34	Overpayment to be refunded	●	

Under penalties of perjury in the second degree, I declare that I have examined this return and to the best of my knowledge it is true, correct and complete.

(Signature) (Date)

(Title) (Name of person or firm preparing return)

(13)

1985 FORM 104-LONG FORM

COLORADO INDIVIDUAL INCOME TAX RETURN

or other tax year beginning _____, 1985, ending _____, 19 ___

Use Colorado Label. Otherwise, please print or type.	FIRST NAME AND INITIAL	LAST NAME	SOCIAL SECURITY NUMBER
	YOURSELF		
	SPOUSE		
	ADDRESS		YOUR TELEPHONE NUMBER
	CITY, STATE AND ZIP CODE		COUNTY AND SCHOOL DISTRICT NUMBER

FILING STATUS — CHECK ONLY ONE BOX

- ① ☐ SINGLE
- ② ☐ MARRIED FILING **JOINT** RETURN
- ③ ☐ MARRIED FILING **COMBINED** RETURN
- ④ ☐ MARRIED FILING ON A SEPARATE FORM

See page 3 of instructions for the difference between a Joint and a Combined Return

EXEMPTIONS — ALWAYS CHECK BOX LABELED YOURSELF. CHECK OTHER BOXES IF THEY APPLY

- ⑤A ☐ YOURSELF ☐ 65 OR OVER ☐ BLIND
- ⑤B ☐ SPOUSE ☐ 65 OR OVER ☐ BLIND

ENTER NUMBER OF BOXES CHECKED ON 5A AND B ▶ ☐

- ⓒ NUMBER OF DEPENDENT CHILDREN AND OTHER DEPENDENTS CLAIMED ..... ⓒ ☐
- ⓓ MENTALLY RETARDED DEPENDENT ..... ⓓ ☐
- ⑥ TOTAL NUMBER OF EXEMPTIONS CLAIMED ..... • ⑥ ☐
- ⑦ **ON A COMBINED RETURN, EACH SPOUSE MUST CLAIM HIS OR HER OWN EXEMPTIONS.** IF THIS IS A COMBINED RETURN, SHOW NUMBER OF EXEMPTIONS CLAIMED BY: (A) YOURSELF • ☐, (B) SPOUSE • ☐

ATTACH WITHHOLDING FORMS HERE

ATTACH CHECK OR MONEY ORDER HERE

FEDERAL INCOME AND ADJUSTMENTS

A MARRIED COUPLE FILING A COMBINED RETURN MUST COMPLETE ALL THREE COLUMNS. ALL OTHER TAXPAYERS COMPLETE THE "YOURSELF" COLUMN ONLY

		FEDERAL INCOME	YOURSELF	SPOUSE
⑧	WAGES, SALARIES, TIPS, ETC	⑨		
⑨	INTEREST INCOME	⑨		
⑩	DIVIDEND INCOME AFTER FEDERAL EXCLUSION	⑩		
⑪	STATE AND LOCAL INCOME TAX REFUNDS	⑪		
⑫	BUSINESS INCOME OR (LOSS)	⑫		
⑬	GAIN OR (LOSS) FROM THE SALE OR EXCHANGE OF PROPERTY	⑬		
⑭	PENSION, ANNUITY AND SOCIAL SECURITY INCOME	⑭		
⑮	RENTS, ROYALTIES, PARTNERSHIPS, ESTATES, TRUSTS, ETC	⑮		
⑯	FARM INCOME OR (LOSS)	⑯		
⑰	OTHER INCOME, EXPLAIN _____	⑰		
⑱	TOTAL INCOME, ADD LINES 8 THROUGH 17	⑱		
⑲	FEDERAL ADJUSTMENTS — DEDUCTION FOR MARRIED COUPLE WHEN BOTH WORK, ETC EXPLAIN _____	⑲		
⑳	**FEDERAL ADJUSTED GROSS INCOME**, LINE 18 MINUS LINE 19	⑳		

COLORADO MODIFICATIONS

— ADDITIONS

㉑	DEDUCTION FOR A MARRIED COUPLE WHEN BOTH WORK	㉑	
㉒	P.E.R.A./SCHOOL DISTRICT PENSION CONTRIBUTION	㉒	
㉓	OTHER ADDITIONS, EXPLAIN _____	㉓	
㉔	TOTAL ADDITIONS, ADD LINES 21, 22 AND 23	㉔	
㉕	TOTAL OF LINES 20 AND 24	㉕	

— SUBTRACTIONS

㉖	UNITED STATES GOVERNMENT INTEREST	㉖	
㉗	PENSION-ANNUITY MODIFICATION	㉗	
㉘	INCOME TAX REFUND REPORTED ON LINE 11	㉘	
㉙	CHILD AND DEPENDENT CARE MODIFICATION	㉙	
㉚	COLORADO INTEREST EXCLUSION	㉚	
㉛	COLORADO DIVIDEND EXCLUSION	㉛	
㉜	OTHER SUBTRACTIONS, ATTACH EXPLANATION	㉜	
㉝	TOTAL SUBTRACTIONS, ADD LINES 26 THROUGH 32	㉝	
㉞	**COLORADO ADJUSTED GROSS INCOME**, LINE 25 MINUS LINE 33 SEE INSTRUCTION 34, PAGE 10 ON HOW TO DETERMINE YOUR TAX ..... ■	㉞	

IF YOUR COLORADO ADJUSTED GROSS INCOME, LINE 34, IS MORE THAN $20,000, YOU MUST COMPLETE THE TAX COMPUTATION SCHEDULE ON PAGE 2. YOU CANNOT USE TAX TABLE A, B OR C.

INDIVIDUAL AND FIDUCIARY INCOME TAX RATES

Statutory Brackets and Rates

Taxable Income

Over		But Not Over	Rate %
$ 0	-	$ 1,000	3
$1,000	-	2,000	3 1/2
$2,000	-	3,000	4
$3,000	-	4,000	4 1/2
$4,000	-	5,000	5
$5,000	-	6,000	5 1/2
$6,000	-	7,000	6
$7,000	-	8,000	6 1/2
$8,000	-	9,000	7
$9,000	-	10,000	7 1/2
Over $10,000			8

The statutory rates are those as shown above. The tax brackets are indexed for inflation and are adjusted each year by 103%[1/] or as determined by the general assembly. Each year the inflation factor will be applied to the amounts derived for the prior year so that the effect will be cumulative. The inflation factor for 1978 - 106%; 1979 - 107%; 1980 - 109%; 1981 - 108%; 1982 - 106%; 1983 - 100%; 1984 - 100%; 1985 - 100%; cumulative, for all years - 141.53%.

1985 Indexed Tax Brackets and Rates

Taxable Income

Over		But Not Over	Rates
$0	-	$ 1,420	3.0% of Taxable Income
$ 1,420	-	2,830	$ 42.60 + 3.5% of excess over $ 1,420
$ 2,830	-	4,250	91.95 + 4.0% of excess over $ 2,830
$ 4,250	-	5,660	148.75 + 4.5% of excess over $ 4,250
$ 5,660	-	7,080	212.20 + 5.0% of excess over $ 5,660
$ 7,080	-	8,490	283.20 + 5.5% of excess over $ 7,080
$ 8,490	-	9,910	360.75 + 6.0% of excess over $ 8,490
$ 9,910	-	11,320	445.95 + 6.5% of excess over $ 9,910
$11,320	-	12,740	537.60 + 7.0% of excess over $11,320
$12,740	-	14,150	637.00 + 7.5% of excess over $12,740
Over		14,150	742.75 + 8.0% of excess over $14,150

1/ Reduced from 106% per House Bill 1375 enacted in 1985.

1985 SURTAX

The surtax is imposed on the Colorado gross income which consists of dividends and interest of natural persons who are residents of Colorado at the rate of 2% upon such income which exceeds $15,000 per taxpayer.

CORPORATION INCOME TAX RATES

Corporations for 1985 are taxable at the rate of 5% applied to net income derived from Colorado sources.

An alternative tax computation of 1/2 of 1% of gross receipts is available to any corporation (1) whose annual gross sales amount to not more than $100,000 and (2) whose corporation does not own or rent real estate within Colorado.

NUMBER OF TAXABLE AND NONTAXABLE RETURNS [1]

July 1, 1985 through June 30, 1986

Type of Return	Total	Taxable	Nontaxable
Individual [2]	1,504,695	1,235,222	269,473
Corporation	58,211	23,196	35,015
Fiduciary	16,792	7,362	9,430
Partnership [3]	20,043	0	20,043
TOTALS	**1,599,741**	**1,265,780**	**333,961**

1/ Includes amended returns.
2/ Includes returns filed only for property/heat tax refunds.
3/ Partnership income tax returns are information only returns.

TAX LIABILITY BY TYPE OF RETURN [1]

Fiscal Year Ended June 30	Total	Individual [2/3]	Corporation [3]	Fiduciary [3]
1986	$1,076,038,720	$953,062,468	$117,967,372	$5,008,880
1985	$1,001,122,351	$890,507,818	$106,608,249	$4,006,285
1984	$ 805,372,045	$721,596,892	$ 81,007,067	$2,768,086
1983	$ 778,219,252	$672,178,695	$103,266,744	$2,773,813
1982	$ 731,669,162	$620,752,939	$108,910,422	$2,005,801
1981	$ 675,941,145	$560,191,981	$114,279,344	$1,469,820
1980	$ 590,601,763	$488,025,116	$101,415,602	$1,161,045
1979	$ 530,206,624	$438,419,711	$ 90,775,872	$1,011,041
1978	$ 462,933,636	$391,072,405	$ 70,970,854	$ 890,377
1977	$ 391,391,724	$333,918,953	$ 56,682,161	$ 790,610
1976	$ 344,099,457	$289,244,212	$ 54,017,892	$ 837,353
1975	$ 311,217,140	$261,762,211	$ 48,755,885	$ 699,044
1974	$ 268,809,819	$223,964,174	$ 44,180,147	$ 745,498

1/ Excludes assessments and gross income tax from oil and gas production.
2/ Includes surtax.
3/ Amount reported for 1973-1980 is after credit for taxes paid to other states (not applicable to corporate returns), investment tax credit, inventory credit, new business facilities credit, and pollution control property tax credit.
For 1981 through 1986, the tax liability reported is before credits.

SURTAX LIABILITY BY TYPE OF RETURN

Fiscal Year Ended June 30	Individual	Fiscal Year Ended June 30	Individual
1986	$14,486,684	1979	$ 8,167,104
1985	$13,443,007	1978	$ 6,383,039
1984	$12,612,089	1977	$ 6,477,501
1983	$12,760,892	1976	$ 5,844,882
1982	$10,320,209	1975	$ 5,355,323
1981	$ 7,034,721	1974	$ 3,983,756
1980	$ 4,357,491		

NUMBER OF INDIVIDUAL RETURNS AND ADJUSTED GROSS INCOME
Fiscal Years Ended June 30, 1977 - 1986

Fiscal Year	Number of Returns	Adjusted Gross Income	Average Adjusted Gross Income
1986	1,435,702	$31,101,548,450	$21,663
1985	1,430,676	29,952,580,400	20,936
1984	1,386,728	26,275,437,589	18,948
1983	1,358,487	25,555,007,000	18,811
1982	1,305,421	23,612,658,578	18,088
1981	1,357,228	21,260,431,220	15,665
1980	1,323,712	18,755,050,769	14,169
1979	1,218,132	16,883,884,373	13,860
1978	1,113,020	14,093,839,518	13,663
1977	1,078,924	12,581,818,057	11,661

TAX LIABILITY, CREDITS, PAYMENTS AND OVERPAYMENTS [1/]
Fiscal Year Ended June 30, 1986

Thousands of Dollars	Individual	Corporation	Fiduciary
Total Tax Liability			
Normal Tax	$938,576	$117,967	$5,009
Surtax	14,487	0	0
Oil and Gas Tax	2	0	0
Interest	1,155	544	10
Penalties	455	99	3
Total Tax Liability	**$954,675**	**$118,610**	**$5,022**
Less Credits			
General Tax Credit	$ 328	$ 0	$ 2
Food Sales Tax Credit	0	0	0
Old Age Property Tax & Heat Credits	16,388	0	0
General Property Tax Credit	*	0	*
New Business Facilities Credit	*	1,744	*
Investment Tax Credit	*	16,564	*
Inventory Tax Credit	*	188	*
Pollution Control Tax Credit	*	0	*
Commercial Energy Credit	*	323	*
Impact Assistance Tax Credit	0	11	0
Crop-Livestock Contribution Credit	*	64	*
104 CR Credits [2/]	41,775	0	1,087
Interest Paid	849	508	3
Total Credits	**$ 59,340**	**$19,402**	**$1,092**
Net Tax Liability	**$895,335**	**$99,208**	**$3,930**
Payments			
Cash	$ 90,962	$ 25,669	$3,598
Withholding	958,758	0	9
Estimates	112,634	111,565	507
Accounts Receivable	19,745	(7,268)	59
Total Payments	**$1,182,099**	**$129,966**	**$4,173**
Less Overpayments			
Refunded	$272,914	$ 19,875	$ 243
Credited to Estimates	12,033	9,637	0
Check-offs	867	0	0
Investment Credit Recapture	950	1,246	0
Total Overpayments	**$286,764**	**$30,758**	**$ 243**
Net Tax Liability	**$895,335**	**$99,208**	**$3,930**

1/ Does not include audit adjustments and amended returns.Sum of items may not equal totals due to rounding.

2/ 104 CR Credits include credit for taxes paid to another state, new business facilities credit, residential energy credit, commercial energy credit, investment tax credit, inventory tax credit, employed handicapped credit, general property tax credit, and the crop or livestock contribution credit.

* Included in 104 CR Credits

INDIVIDUAL INCOME - REFUNDS ISSUED

Fiscal Year Ended June 30	Number of Returns	Total Refund	Average Refund Per Return
1986	976,530	270,233,983	276.73
1985	998,704	267,270,415	267.62
1984	1,013,408	269,589,644	266.02
1983	1,096,106	281,049,788	256.41
1982	1,132,776	305,830,077 a/	269.98
1981	1,171,115	307,790,037 a/	262.82
1980	1,218,753	238,513,991 a/	195.70
1979	1,017,140	160,295,505 a/	157.59
1978	994,429	151,451,987 a/	152.30
1977	951,624	116,005,744 a/	121.90

a/ Includes food sales tax refunds, property tax and heat credit refunds and income tax refunds.

CORPORATE INCOME TAX - REFUNDS ISSUED

Fiscal Year Ended June 30	Number of Returns	Total Refund	Average Refund Per Return
1986	5,752	$22,801,519	$3,964.10
1985	9,047	44,094,871	4,873.98
1984	11,168	47,626,557	4,264.56
1983	13,800	49,874,549	3,614.10
1982	9,494	37,296,225	3,928.40
1981	7,715	22,167,919	2,873.35
1980	5,480	13,508,888	2,465.13
1979	3,799	6,936,552	1,825.89
1978	4,639	8,600,833	1,854.03
1977	3,572	7,639,911	2,138.83

FIDUCIARY INCOME TAX - REFUNDS ISSUED

Fiscal Year Ended June 30	Number of Returns	Total Refund	Average Refund Per Return
1986	610	$315,763	$517.64
1985	490	187,562	382.78
1984	517	332,723	643.56
1983	567	446,227	787.00
1982	433	345,801	798.62
1981	419	111,021	264.97
1980	202	57,734	285.81
1979	356	73,665	206.92
1978	339	106,298	313.56
1977	349	74,859	214.50

INDIVIDUAL AND CORPORATION INCOME TAX CASH FLOW

Millions of Dollars

Fiscal Yr Ended June 30	Cash With Returns	Estimated Tax Payments	Income Tax Withholding	Audit & Account Payments	Gross Tax Collections	Income Tax Refunds	Net Income Tax Collections	Property Tax Heat Credit Refunds	Net Collections
Individual Income Tax [1]									
1986	$94.6	$108.2	$1,010.8	$18.2	$1,231.9	$255.3	$976.6	$15.6	$961.3
1985	95.1	101.3	973.0	10.1	1,179.6	250.1	929.5	17.7	912.1
1984	71.1	84.0	868.2	7.6	1,030.9	252.1	778.8	18.0	760.8
1983	65.0	79.2	787.8	6.2	938.2	262.8	675.4	18.7	656.7
1982	42.8	63.5	746.4	4.9	857.6	285.4	572.2	20.7	551.5
1981	32.6	53.2	656.8	5.1	747.7	281.7	466.0	25.1	440.9
1980	42.1	53.6	603.7	$ 5.0	704.4	191.7	512.7	47.5 [2]	465.2
Corporate Income Tax									
1986	$25.7	$ 95.8		$13.5	$135.0	$22.8	$112.2		$112.2
1985	23.9	105.6		12.4	141.9	44.1	97.8		97.8
1984	22.0	99.0		11.7	132.7	47.7	85.0		85.0
1983	20.2	74.7		8.8	103.7	49.9	53.8		53.8
1982	20.0	93.7		12.9	126.6	37.3	89.3		89.3
1981	23.2	90.6		10.6	124.4	22.2	102.2		102.2
1980	23.2	94.0		5.7	123.0	13.5	109.4		109.4

[1] Includes fiduciary income tax. [2] Includes food sales tax refunds of $25.4 million.

NUMBER OF CORPORATE RETURNS, TAX AND TAX CREDITS BY INDUSTRY [1]

Filed in Fiscal Year 1986

	Number of Returns			Colorado Tax		
	Total	Nontaxable	Taxable	Total Liability	Tax Credits	Net Liability
				Thousands of Dollars		
Agriculture	1,067	480	587	$ 1,431	$ 286	$ 1,145
Mining	2,175	1,680	495	3,961	533	3,428
Construction	5,203	3,100	2,103	6,439	890	5,549
Manufacturing	4,003	1,920	2,083	36,444	5,839	30,605
Transportation & Public Utilities	1,119	520	599	26,577	6,197	20,380
Wholesale & Retail Trade	9,523	4,380	5,143	26,174	3,226	22,948
Finance, Insurance & Real Estate	7,431	4,160	3,271	14,606	615	13,991
Other Services	12,465	5,520	6,945	12,505	1,628	10,877
Total	**42,986**	**21,760**	**21,226**	**$128,137**	**$19,214**	**$108,923**

[1] Does not include corporations not subject to tax, Subchapter S Corporations or amended returns.

INDIVIDUAL RESIDENT RETURNS -- NUMBER OF RETURNS, ADJUSTED GROSS INCOME AND NET NORMAL TAX CLASSIFIED BY MAJOR PLANNING REGIONS

Fiscal Year Ended June 30, 1986

	All Returns		Adjusted Gross Income			Net Normal Tax		
Major Planning Regions	Number	Percent Distri-bution	Amount ($000)	Percent Distri-bution	Average Per Return	Amount ($000)	Percent Distri-bution	Average Per Return
Region 1 - South Platte Valley	26,543	1.89	$434,650	1.41	$16,375	$ 11,555	1.33	$435
Region 2 - Northern Front Range	119,342	8.50	2,386,513	7.74	19,997	62,963	7.25	528
Region 3 - Denver Metropolitan	803,805	57.28	19,905,000	64.57	24,763	576,933	66.43	718
Region 4 - Pikes Peak	144,172	10.27	2,959,304	9.60	20,526	79,001	9.10	548
Region 5 - High Plains	8,635	0.62	162,330	0.53	18,799	4,498	0.52	521
Region 6 - Lower Arkansas Valley	20,838	1.48	302,761	0.98	14,529	7,950	0.92	382
Region 7 - Spanish Peaks	58,289	4.15	896,909	2.91	15,387	23,749	2.73	407
Region 8 - San Luis Valley	13,387	0.95	187,787	0.61	14,028	4,637	0.53	346
Region 9 - San Juan Basin	19,308	1.38	325,036	1.05	16,834	8,111	0.93	420
Region 10 - Black Canyon	23,182	1.65	355,815	1.15	15,349	8,273	0.05	357
Region 11 - Plateau	51,181	3.65	972,857	3.16	19,008	27,200	3.13	531
Region 12 - Northern Mountains	29,344	2.09	647,823	2.10	22,077	19,015	2.19	648
Region 13 - Upper Arkansas Valley	19,348	1.38	306,610	0.99	15,847	8,115	0.93	419
State Total	**1,337,374**	**95.30**	**$29,843,395**	**96.81**	**$22,315**	**$842,000**	**96.94**	**$630**
Region 14 - Out of State	65,929	4.70	984,278	3.19	14,929	26,543	3.06	403
Total	**1,403,303**	**100.00**	**$30,827,673**	**100.00**	**$21,968**	**$868,543**	**100.00**	**$619**

COUNTIES IN MAJOR PLANNING REGIONS

Region 1 - South Platte Valley	Logan, Morgan, Phillips, Sedgwick, Washington, Yuma
Region 2 - Northern Front Range	Larimer, Weld
Region 3 - Denver Metropolitan	Adams, Arapahoe, Boulder, Clear Creek, Denver, Douglas, Gilpin, Jefferson
Region 4 - Pikes Peak	El Paso, Park, Teller
Region 5 - High Plains	Cheyenne, Elbert, Kit Carson, Lincoln
Region 6 - Lower Arkansas Valley	Baca, Bent, Crowley, Kiowa, Otero, Prowers
Region 7 - Spanish Peaks	Huerfano, Las Animas, Pueblo
Region 8 - San Luis Valley	Alamosa, Conejos, Costilla, Mineral, Rio Grande, Saguache
Region 9 - San Juan Basin	Archuleta, Dolores, La Plata, Montezuma, San Juan
Region 10 - Black Canyon	Delta, Gunnison, Hinsdale, Montrose, Ouray, San Miguel
Region 11 - Plateau	Garfield, Mesa, Moffat, Rio Blanco
Region 12 - Northern Mountain	Eagle, Grand, Jackson, Pitkin, Routt, Summit
Region 13 - Upper Arkansas Valley	Chaffee, Custer, Fremont, Lake
Region 14 - Out of State	Full-year and part-year residents residing out of state.

RETURNS FILED FOR OLD AGE PROPERTY TAX AND HEAT CREDITS

Fiscal Years Ended June 30	Number of Returns	Amount of Refund or Credit	Average Credit
1972	10,898	$ 313,859	$ 29
1973	12,547	990,496	79
1974	29,782	2,641,784	89
1975	40,212	6,808,733	169
1976	50,492	9,572,545	189
1977	58,875	11,002,728	187
1978	72,074	13,016,992	181
1979	76,291	15,651,476	205
1980	78,608	22,157,250	282
1981	70,954	24,361,699	343
1982	60,487	20,952,073	346
1983	54,464	19,035,040	349
1984	50,583	18,107,587	358
1985	49,008	18,028,606	368
1986	45,017	16,388,014	364

NOTE: The heat credit was established in the 1980 fiscal year.

WILDLIFE, DOMESTIC ABUSE AND OLYMPIC COMMITTEE CHECKOFFS NUMBER OF RETURNS AND COLLECTIONS 1/

Fiscal Year Ended June 30	Wildlife		Domestic Abuse 2/		Olympic Committee 2/	
	Returns	Collections	Returns	Collections	Returns	Collections
1986	56,194	$372,660	35,145	$218,757	24,709	$161,292
1985	61,553	397,533	38,639	231,316	27,178	117,627
1984	83,712	458,758	44,838	215,361	40,382	180,886
1983	103,827	552,449				
1982	126,881	691,946				
1981	142,495	705,570				
1980	131,127	647,208				
1979	119,627	506,082				
1978	89,477	343,969				

1/ Revised to reflect adjustments and transfers.
2/ Checkoff effective for calendar year 1983 returns.

LOTTERY

24-35-202. *state lottery division - creation.* (1) there is hereby created, within the department of revenue, the state lottery division to (24-35-203) establish, operate, and supervise the lottery authorized by section 2 of article XVIII of the state constitution.

COLORADO LOTTERY

APPLICATION FOR LOTTERY RETAILER'S LICENSE

COLORADO LOTTERY HEADQUARTERS
United Bank Bldg. Suite 600
201 West Eighth Street
P.O. Box 7
Pueblo, Colorado 81002
(303) 546-2400

FORM CL 100

DO NOT WRITE HERE

PLEASE PRINT (One Letter per Box)

1. TRADE NAME (Name visible to public)

2. ADDRESS of SALES LOCATION
   Street Address
   City
   County State Zip Code

3. PHONE NUMBER at SALES LOCATION

4. FEDERAL EMPLOYER I.D. NO. (or SOCIAL SECURITY NO. if have no Federal Empl. I.D. No.)

5. COLORADO SALES TAX ACCOUNT No.
   NUMBER BRANCH

6. A $15.00 LICENSE FEE PER LOCATION IS PAYABLE UPON BILLING BY THE LOTTERY. (DO NOT REMIT UNTIL BILLED.)

7. LOTTERY "INDIVIDUAL HISTORY RECORD" (FORM CL 101) MUST BE COMPLETED FOR EACH OWNER, PARTNER, PRINCIPAL OFFICER(S) AND STOCKHOLDER(S) (10% OR MORE). SEE INSTRUCTIONS SHEET CL 103.

8. DO YOU HAVE A COLORADO BEER OR LIQUOR LICENSE? YES ☐ NO ☐

9. A FIDELITY BOND IS REQUIRED BY LAW FOR ALL LICENSED LOTTERY RETAILERS. THE BOND MUST COVER LOSSES UP TO $2,000.00 PER LOCATION. THE APPLICANT HAS THE OPTION OF SELF BONDING OR ACCEPTING A BOND TO BE PROVIDED THROUGH THE STATE.
   IF THE SELF BONDING OPTION IS CHOSEN, A BOND FORM WILL BE PROVIDED. (Check One) State Bond ☐ Self Bond ☐

10. IS THIS A MULTIPLE OUTLET APPLICATION (FOR CHAIN STORES, ETC.)? YES ☐ NO ☐
    If yes, how many retail outlets?_____ Attach list showing store numbers, complete location addresses and branch numbers.

11. IS THIS A "CHANGE OF OWNERSHIP" APPLICATION (PREVIOUS OWNER WAS LOTTERY RETAILER)? YES ☐ NO ☐
    If yes, date change becomes effective_____

12. HAVE YOU RECEIVED A "NOTIFIED PAYEE UNDERREPORTING" AS DEFINED IN IRC SEC. 3406(c)(1)? YES ☐ NO ☐

13. BUSINESS TYPE (Check One)
    CORPORATION ☐ IF OUTLET IS OWNED BY A CORPORATION ATTACH A COPY OF "CERTIFICATE IN GOOD STANDING"
    PARTNERSHIP ☐
    SOLE PROPRIETOR ☐
    NON-PROFIT ☐
    STATE VENDOR ☐

I UNDERSTAND THAT A FALSE ANSWER TO ANY OF THE FOREGOING CAN SUBJECT THE APPLICANT TO DENIAL OR SUSPENSION OR REVOCATION OF A LICENSE. I CERTIFY, UNDER PENALTY OF PERJURY IN THE SECOND DEGREE, THAT ALL OF THE INFORMATION IN THIS APPLICATION IS COMPLETE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF. I HAVE READ AND UNDERSTOOD THE INFORMATION ON THE REVERSE SIDE OF THIS FORM.

INDIVIDUALS AND ALL GENERAL PARTNERS OF PARTNERSHIPS MUST SIGN HERE

CORPORATION(S) SIGN HERE

_____ CORPORATION NAME

By _____
(President, Vice President, or Secretary)

LOTTERY COPY – White FILE COPY – Yellow APPLICANT COPY – Pink

COLORADO LOTTERY

During fiscal year 1985-86, sales totaled $108.9 million. Superinstant game sales totaled $101.4 million and Traditional game sales totaled $7.5 million.

In November 1985, the Lottery introduced a new and different Traditional game called "Million Dollar Sweepstakes". The game was authorized by the state legislature in its 1985 general session. In "Million Dollar Sweepstakes", tickets sold for $5 and players had the chance to win $1 million in a lump-sum payment.

September 1, 1986, as required by statute, the Colorado Lottery Commission authorized transfer of $29.2 million to the state. The Conservation Trust Fund received $11.7 million, the Colorado Division of Parks and Outdoor Recreation $2.9 million and the state Capital Construction Fund $14.6 million.

FISCAL YEAR 1986 LOTTERY DISTRIBUTIONS BY FUND

Millions of Dollars

State Construction Fund		14.6
State Parks and Outdoor Recreation		2.9
Conservation Trust Fund		
Counties	2.6	
Cities and Towns	8.0	
Special Districts	1.1	
		11.7
Total Distribution		**29.2**

LOTTERY SALES

	$ Sales By Game *	Cumulative Fiscal Year Total Sales All Games *	Days In Game	Cumulative Fiscal Year Total Days All Games	Average Daily Sales Rate By Game *	Cumulative Fiscal Year Average Daily Sales All Games
Fiscal Year Ending June 30, 1983						
Game 1 (1/24-3/6/83)	48.95	48.95	42	42	1.16	1.16
Game 2 (3/7-4/10/83)	35.63	84.58	35	77	1.02	1.10
Game 3 (4/11-5/9/83)	21.52	106.10	28	105	.77	1.01
Game 4 (5/10-6/30/83)	30.82	136.92	53	158	.58	.86
Fiscal Year Ending June 30, 1984						
Game 4 (7/1-8/21/83)	19.82	19.82	52	52	.38	.38
Game 5 (8/22-10/30/83)	29.99	49.81	70	122	.43	.41
Game 6 (10/31/83-2/12/84)	25.49	75.30	105	227	.24	.33
Game 7 (2/13-5/6/84)	23.98	99.28	84	311	.29	.32
Game 8 (5/7-6/30/84)	18.30	117.58	55	366	.33	.32
Fiscal Year Ending June 30, 1985						
Game 8 (7/1-7/31/84)	7.55	7.55	31	31	.24	.24
Game 9 (8/1-9/30/84)	16.17	23.72	61	92	.27	.26
Game 10 (10/1-11/27/84)	17.95	41.67	58	150	.31	.28
Game 11 (11/28/84-1/29/85)	20.30	61.97	63	213	.32	.29
Game 12 (1/30-3/31/85)	15.92	77.89	61	274	.26	.28
Game 13 (4/1-5/26/85)	17.98	95.87	56	330	.32	.29
Game 14 (5/27-6/30/85)	9.39	105.26	35	365	.27	.29
Fiscal Year Ending June 30, 1986						
Game 14 (7/1-7/28/85)	6.33	6.33	28	28	.23	.23
Game 15 (7/29-9/22/85)	18.04	24.37	56	84	.32	.29
Game 16 (9/23-11/24/85)	18.49	42.86	63	147	.29	.29
Game 17** (11/18/85-1/17/86)	7.50		61		.12	
Game 18 (11/25/85-2/2/86)	15.85	66.21	70	217	.23	.27
Game 19 (2/3-4/6/86)	15.32	81.53	63	280	.24	.26
Game 20 (4/7-6/1/86)	18.53	100.06	70	350	.26	.26
Game 21 (6/1-6/30/86)	8.87	108.93	15	365	.59	.28

* in millions of dollars
** run concurrently with Games 16 and 18

MILEAGE & FUEL TAX

42-3-123 (14) (a) In addition to the annual registration fees for certain trucks and truck tractors having an empty weight over 10,000 lbs., there is assessed a tax for each gross ton of empty weight and each gross ton of cargo weight moved a distance of one mile.

39-27-102 *tax imposed - special licenses - deposits* (1) (a) An excise tax of nine cents per gallon or fraction thereof is imposed.

DR 7

COLORADO DEPARTMENT OF REVENUE — MILEAGE AND FUEL TAX RETURN

ACCOUNT NUMBER	PERIOD	DUE DATE	IND CODE

Signed under penalty of perjury in the second degree

Signature _____ Date _____ Telephone No. _____

Date business discontinued _____

S.S. No. 1

S.S. No. 2

F.E.I.N.

I	GROSS TON MILE TAX (84 1)		
1	Vehicle Tax (Column C from DR 7 A)		
	(Colorado miles _____)		
2	Cargo Tax = _____ x .002		
3	Passenger Mile Tax from DR 7 P		
4	Total Amount of GTM	(7)	
II	SPECIAL FUEL USERS TAX		
5	Tax on special fuel used in Colorado	(27)	
6	Add Lines 4 and 5		
7	Credit if applicable a Colorado tax paid on special fuel	(24)	
	b Fuel tax paid at ports	(24)	
	c Gross ton mile tax paid at ports	(25)	
8	Total credits		
9	REFUND ONLY if Line 8 is larger than Line 6	(26)	
10	If Line 6 is larger than Line 8 enter balance due		
11	Pen	(1)	
12	Int	(11)	
13	TOTAL DUE	(08)	$

Rev. 5/85

COLORADO DEPARTMENT OF REVENUE • Taxpayer Service Division
1375 Sherman Street • Denver, Colorado 80261 • 303-839-5655

DR 57 (7/89)

DISTRIBUTOR'S OR REFINER'S MONTHLY REPORT OF FUEL TAXES

SHOW BELOW CHANGE OF OWNERSHIP NAME AND OR ADDRESS

DO NOT WRITE IN THIS SPACE

RETURN THIS COPY

Use ACCOUNT Number for all reference

LIABILITY INFORMATION: cnty | city | indust | type liability date

A/C/T

PERIOD COVERED: mo | mo | yr

DUE DATE: mo | day | yr

MAKE REMITTANCE PAYABLE TO COLORADO DEPT. of REVENUE

SS No. 1 SS No. 2 FEIN

IF Federal Employers Identification Number (FEIN) is pre-printed in the above space, please check your records to see if you have the same number. If you have a different number, correct the one above so that it corresponds with your records. If no number appears in the above space, please fill in with the FEIN you have on your records.

	(57.1) GASOHOL (RECEIPTS)	(34.1) GASOLINE (RECEIPTS)	(64.1) SPECIAL FUEL (SALES)
1. Total Gross Gallons			
Less: a. Tax free deliveries to lic. dist.			
b. Tax Paid Purchases			
c. Exports (DR 57A)			
d. Tax Exempt Sales (Total DR 57C & DR 57D)			
e. Deductions covered by attached DR 118 or Dept. of Rev. letter of credit			
2. Total Deductions			
3. Total Taxable Gallons (line 1 less line 2)			
Less: 2% allowance			
4. Total Net Taxable Gallons			
Amount of Tax (line 4 multiplied by)			
a. 12 cents/gallon for Gasoline			
b. 7 cents/gallon for Qualified Gasohol			
c. 13 cents/gallon for Special Fuels			
Less: ½% (Gasohol, Gasoline)			
1% (Special Fuel)			
5. Net Tax Due			(7)
6. Penalty			(1)
7. Interest			(11)
8. Total Remittance (all columns lines 5, 6, 7)			

IMPORTANT:

PENALTY OF 10% ($10.00 minimum) MUST BE ADDED PLUS INTEREST IF THE TOTAL AMOUNT DUE IS NOT PAID BY THE DUE DATE.

I declare under penalties of perjury in the second degree, that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return made in good faith, for the taxable period stated, pursuant to the Colorado Gasoline and Special Fuel Tax law and the regulations issued under authority thereof.

Name of Distributor or Refiner: City: State:

Authorized Signature - Title: Company Phone No.: Date:

FUEL TAX RATES

Rate for gasoline: 12 cents per gallon (18 cents effective 7/1/86)
Rate for special fuel: 13 cents per gallon (20 1/2 cents effective 7/1/86)

Gasoline distributors are allowed a 2% deduction of gasoline received to cover cost of collection as well as of losses in transit and delivery. An additional 1/2 of 1% of the tax is allowed to cover cost of collection and bad debt losses.

Special fuel distributors are allowed a deduction of 1% of the tax to cover the cost of collection.

Rate for gasohol: 7 cents per gallon (18 cents effective 7/1/86)

Gasoline must be blended with at least 10% alcohol by volume derived at least 60% from cereal grains, cereal grain by-products, potatoes or other tubers, sugar debts, sugar beet by-products or forest products. Effective July 1, 1984, alcohol used must have a purity of at least 99%.

As of June 6, 1985, this rate shall be limited to gasohol produced from no more than 2,500,000 gallons of alcohol annually from each alcohol facility with design production capacity of 5,000,000 gallons or less.

Effective July 1, 1986, there is no longer a tax reduction for what was called qualified gasohol.

TON-MILE AND PASSENGER MILE TAX RATES

Ton-Mile Tax:
Eight-tenths of one mill upon each gross ton-mile of empty weight. Two mills upon each gross ton-mile of cargo weight.
Passenger Mile Tax:
One mill per passenger per mile.

GROSS FUEL GALLONS, GALLONS EXEMPTED AND NET GALLONS TAXED

Fiscal Years Ended June 30, 1985 - 1986

Thousands of Gallons	1985	1986	Increase (Decrease) 1986 over 1985	Percent Change 1986 over 1985
GALLONAGE RECEIVED				
Gross from Gasoline	1,305,770	1,445,671	139,901	+ 10.71
Gross from Gasohol	236,481	159,479	(77,002)	- 32.56
Gross from Special Fuel	205,917	203,541	2,376)	- 1.15
Total Gross	**1,748,468**	**1,808,691**	**60,523**	**+ 3.46**
Less:				
2% Allowance for Gasoline	24,861	27,541	2,680	+ 10.78
1/2% Allowance for Gasoline	6,091	6,747	656	+ 10.77
1/2% Allowance for Gasohol	1,182	797	(385)	- 32.57
1% Allowance for Special Fuel	2,059	2,035	(24)	- 1.17
Total Allowance	**34,193**	**37,120**	**2,927**	**+ 8.56**
NET GALLONAGE RECEIVED	**1,713,975**	**1,771,571**	**57,596**	**+ 3.36**
LESS: GALLONAGE EXEMPTED				
Sales to U.S. Government	2,601	3,221	620	+ 23.84
Exports	33,711	37,663	3,952	+ 11.72
Miscellaneous Credits	662	655	(7)	- 1.06
State of Colorado	25,729	27,068	1,339	+ 5.20
TOTAL EXEMPTED	**62,703**	**68,607**	**5,904**	**+ 9.42**
TOTAL GALLONAGE TAXED	**1,651,272**	**1,702,964**	**51,692**	**+ 3.13**

MOTOR AND SPECIAL FUEL TAX REFUND BY USE

Fiscal Years Ended June 30, 1985 and 1986

Use	1985	1986	Percent Change 1986 over 1985
Agriculture	$2,308,820	$2,068,218	- 10.42
Cities and Towns	71,518	68,452	- 4.29
Construction	78,314	87,740	+ 12.04
Counties	41,560	34,430	- 17.16
Federal Government	0	0	--
Fire Protection District	3,309	3,625	+ 9.55
Industry	82,084	101,405	+ 23.54
Irrigation Districts	1,226	1,702	+ 38.83
Motor Boats	5,864	7,014	+ 19.61
Recreation Districts	2,778	3,530	+ 27.07
School Districts	82,896	70,968	- 14.39
Soil Conservation Districts	46	56	+ 21.74
Special Districts	2,138	3,282	+ 53.51
Water Conservation Districts	2,755	1,872	- 32.05
Others	598,321	617,207	+ 3.16
Total Refunds for Motor Fuel	**3,281,629**	**3,069,501**	**- 6.46**
Special Fuel	**51,497**	**191,567**	**+ 272.00**
Total Refunds for Motor and Special Fuel	**$3,333,126**	**$3,261,068**	**- 2.16**

TOTAL GROSS GASOLINE, GASOHOL, & SPECIAL FUEL GALLONAGE 1/

Fiscal Year	1981-82	1982-83	1983-84	1984-85	1985-86	Percentage Change From Prior Year
July	154,214,706	161,941,097	150,647,398	163,107,613	168,139,724	+ 3.09
August	158,386,712	157,595,685	171,343,360	168,358,014	170,667,585	+ 1.37
September	146,072,225	148,283,808	153,919,536	148,066,093	147,085,967	- 0.66
October	146,157,955	146,777,411	149,725,942	148,849,940	149,203,181	+ 0.24
November	134,329,571	131,359,516	132,497,438	140,585,605	134,719,211	- 4.17
December	143,782,322	141,745,797	148,650,843	141,153,966	141,951,839	+ 0.57
January	127,898,920	132,778,185	135,065,945	130,890,954	139,649,867	+ 6.69
February	128,529,281	132,929,034	126,031,369	122,382,658	131,747,623	+ 7.65
March	141,767,931	144,503,357	142,636,500	145,148,940	155,099,763	+ 6.86
April	138,188,634	130,783,441	134,651,396	139,042,768	143,147,139	+ 2.95
May	146,913,182	140,592,920	150,347,102	146,617,498	153,101,102	+ 4.42
June	157,912,210	160,775,749	156,415,207	153,964,141	174,177,824	+13.13
TOTALS	**1,724,153,649**	**1,730,066,000**	**1,751,932,036**	**1,748,168,190**	**1,808,690,825**	
Percentage change from prior year		+0.34	+1.26	-0.21	+3.46	

1/ This report represents liability for gasoline, gasohol, and special fuel received by motor fuel distributors from July through June.

GROSS GASOLINE GALLONAGE 1/

Fiscal Year	1981-82	1982-83	1983-84	1984-85	1985-86	Percentage Change From Prior Year
July	137,958,578	138,930,309	130,809,200	131,123,174	137,831,134	+5. 12
August	140,726,070	137,433,571	140,274,185	138,993,805	137,402,876	- 1.14
September	127,930,242	125,462,436	125,745,498	117,516,586	116,176,948	- 1.14
October	129,206,056	126,687,385	116,279,156	113,874,399	113,302,860	- 0.50
November	113,876,729	118,438,063	105,764,187	101,951,524	99,249,635	- 2.65
December	124,588,931	115,421,114	115,854,092	102,085,313	103,539,192	+ 1.42
January	113,302,324	119,307,871	109,960,818	93,735,102	113,435,181	+21.02
February	105,947,008	104,797,944	99,094,505	88,023,265	103,269,679	+17.32
March	122,469,937	123,474,971	110,006,247	104,640,223	125,398,970	+19.84
April	121,158,067	112,137,828	104,180,856	99,897,699	118,580,151	+18.70
May	122,551,834	121,616,446	115,500,082	103,242,721	128,669,880	+24.63
June	134,993,189	137,215,105	119,905,586	110,686,625	148,814,411	+34. 45
TOTALS	**1,494,708,965**	**1,480,923,043**	**1,393,374,412**	**1,305,770,436**	**1,445,670,917**	
Percentage change from prior year		-0.92	-5.91	6.29	+ 10.71	

1/ This report represents liability for gasoline, gasohol, and special fuel received by motor fuel distributors from July through June.

GROSS SPECIAL FUEL GALLONAGE 1/

Fiscal Year	1981-82	1982-83	1983-84	1984-85	1985-86	Percentage Change From Prior Year
July	15,730,208	15,896,935	15,853,319	17,628,430	17,971,485	+ 1.95
August	15,720,206	15,691,923	17,822,134	18,469,849	18,846,413	+ 2.04
September	17,252,025	16,754,127	19,512,755	19,742,182	18,988,979	- 3.82
October	15,383,438	16,021,645	20,707,666	17,430,779	16,471,913	- 5.50
November	16,873,472	9,375,701	14,908,199	17,790,401	15,616,934	- 12.22
December	17,818,539	22,129,320	19,042,982	17,255,034	19,155,558	+ 11.01
January	8,691,782	9,737,086	12,370,491	12,840,837	10,896,076	- 15.15
February	19,964,338	18,752,906	16,431,151	15,327,364	17,248,973	+ 12.54
March	17,223,158	16,337,618	16,735,145	17,696,795	17,791,173	+ 0.53
April	14,571,257	13,554,035	16,490,210	15,688,301	14,643,324	- 6.66
May	17,115,535	15,647,951	17,951,654	15,473,463	15,998,713	+ 3.39
June	17,445,470	18,476,075	19,712,894	20,573,693	19,910,978	- 3.22
TOTALS	**193,789,428**	**188,375,322**	**207,538,600**	**205,917,128**	**203,540,519**	
Percentage change from prior year		-2.79	+ 10.17	-0.78	-1.15	

1/ This report represents liability for special fuel received by motor fuel distributors from July through June.

GROSS GASOHOL GALLONAGE 1/

Fiscal Year	1981-82	1982-83	1983-84	1984-85	1985-86	Percentage Change From Prior Year
July	525,920	7,113,853	3,984,879	14,356,009	12,337,105	- 14.06
August	1,940,436	4,470,191	13,247,041	10,894,360	14,418,296	+ 32.35
September	889,958	6,067,245	8,661,283	10,807,325	11,920,040	+ 10.30
October	1,568,461	4,068,381	12,739,120	17,544,762	19,428,408	+ 10.74
November	3,579,370	3,545,752	11,825,052	20,843,680	19,852,642	-4.75
December	1,374,852	4,195,363	13,753,769	21,813,619	19,257,089	- 11.72
January	5,904,814	3,733,228	12,734,636	24,315,015	15,318,610	- 37.00
February	2,617,935	9,378,184	10,505,713	19,032,029	11,228,971	- 41.00
March	2,074,836	4,690,768	15,895,108	22,811,922	11,909,620	- 47.79
April	2,459,310	5,091,578	13,980,330	23,456,768	9.923,664	- 57.69
May	7,245,813	3,328,523	16,895,366	27,901,314	8,432,509	- 69.78
June	5,473,551	5,084,569	16,796,727	22,703,823	5,452,435	- 75.98
TOTALS	**35,655,256**	**66,767,635**	**151,019,024**	**236,480,626**	**159,479,389**	
Percentage change from prior year		+70.43	+ 148.52	+56.59	-32.56	

1/ This report represents liability for gasohol received by motor fuel distributors from July through June.

SPECIAL FUEL, MOTOR FUEL & GASOHOL GROSS COLLECTIONS
Fiscal Years Ended June 30, 1977 - 1986

Year	Motor Fuel	Special Fuel	Gasohol	Total
1986	$158,447,401	$26,245,182	$12,931,452	$197,624,035
1985	$147,682,768	$26,394,120	$15,778,267	$189,855,155
1984	$158,170,339	$25,276,091	$ 8,535,208	$191,981,638
1983	$127,970,629	$16,692,415	$ 1,288,497	$145,951,541
1982	$123,802,158	$16,852,916	$866,904	$141,521,978
1981	$ 98,147,533	$13,154,447	$203,928	$111,505,908
1980	$104,060,203	$12,033,026	$294,264	$116,387,493
1979	$107,989,133	$ 9,796,842	NA	$117,785,975
1978	$ 99,049,363	$ 9,107,874	NA	$108,157,237
1977	$ 97,776,956	$ 8,353,510	NA	$106,130,466

GROSS TON MILE TAX COLLECTIONS
Fiscal Years Ended June 30, 1977 - 1986

Year	Gross Collections	Refunds	Net Collections	Percentage Change from Prior Year
1986	$30,806,427	$791,644	$30,014,783	- 0.66
1985	$30,808,000	$594,066	$30,213,934	+ 5.82
1984	$29,065,643	$512,957	$28,552,686	+ 20.42
1983	$24,167,603	$455,756	$23,711,847	- 2.47
1982	$24,768,608	$457,727	$24,310,881	- 1.12
1981	$24,953,232	$367,609	$24,585,623	+ 7.06
1980	$23,144,677	$179,452	$22,965,225	+ 5.40
1979	$21,865,055	$ 75,469	$21,789,586	+ 7.13
1978	$20,510,773	$171,165	$20,339,608	+ 7.31
1977	$19,143,170	$189,452	$18,953,718	+ 9.90

PORT OF ENTRY TRUCK ACTIVITIES
Fiscal Years Ended June 30

	1984 1/	1985 2/	1986
Number of Trucks Cleared	3,563,910	3,794,299	3,853,744
Number of Trucks Weighed	2,329,071	2,848,893	2,755,351
Special Fuel Permits	103,257	97,683	89,237
Agricultural Licenses	3,334	3,648	3,822
Number of Health and Brand Inspections	67,003	63,506	55,891
Agricultural Inspection Certificates	30,641	33,480	21,716

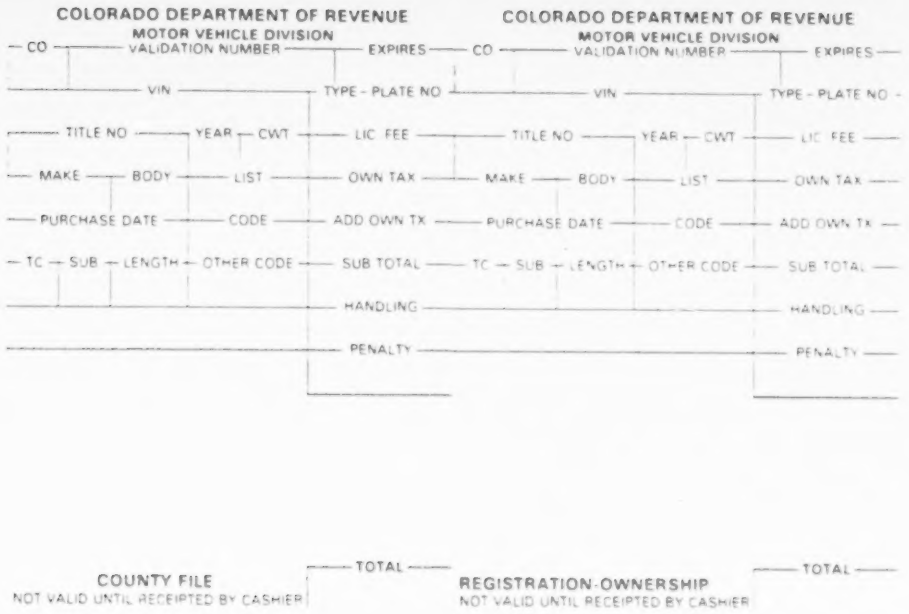
1/ Effective July 1, 1983, 2 additional permanent ports and 4 mobile units were opened.
2/ Effective July 1, 1984, 1 additional mobile unit was opened.

PORT OF ENTRY TRUCKS CLEARED AND WEIGHED BY PORT
Fiscal Year Ended June 30, 1986

Port	Cleared	Weighed	Port	Cleared	Weighed
Cortez	188,253	121,472	Grand Junction	187,009	165,003
Dumont	350,160	288,006	Lamar	352,176	300,696
Fort Collins	582,253	301,122	Limon	513,898	417,531
Fort Garland	73,128	51,130	Monument	673,940	579,019
Fort Morgan	374,457	169,772	Platteville	222,499	141,629
			Trinidad	184,032	160,025
			Mobile Units	151,939	59,946
			TOTAL	**3,853,744**	**2,755,351**

MOTOR VEHICLE

42-3-104 *Application for registration-tax* (2) The owner of such vehicle or his agent shall, upon filing the application for registration, pay such fees as are prescribed by section **42-3-123** together with the annual specific ownership tax.



REGISTRATION / OWNERSHIP
TAX RECEIPT

1 One copy of this receipt must be in the possession of vehicle operator
2 If you move from the address shown, notify your county clerk within ten days
3 Specific ownership taxes are due and payable for the full registration period If you sell or dispose of this vehicle during the registration period no refund can be made You may recover that unused portion of the ownership taxes paid by collecting from the new owner at the time of sale This stub must be presented by the new owner or credit for specific ownership tax paid will not be granted One copy of this receipt should be retained by seller for transfer of license plates to another vehicle
4 A fee of $1.25 will be charged for a duplicate copy
5 This registration expires last day of month shown on front of this form and must be renewed within 30 days

Signature

MOTOR VEHICLE REGISTRATION FEES

NOTE: Registration fees include an additional fee of $1.00 for County Clerks fee, $1.50 for county and municipality road building, plus 50 cents for the emission fee on tax classes A, B, and C.

PASSENGER VEHICLES	
2,000 lbs. or less	$ 9.00
2,001 to 4,500 lbs	$ 9.00 plus 20 cents per 100 lbs. over 2,000 lbs.
4,501 lbs. and over	$ 16.10 plus 60 cents per 100 lbs. over 4,500 lbs.
PASSENGER BUSES FOR HIRE	
$28.00 for 10-or-less capacity plus $1.25 for each additional seat over ten seats plus passenger mile tax	
MOTORCYCLES	
Motorcycles	$ 6.00
FARM TRUCKS AND TRUCK-TRACTORS	
2,000 lbs. or less	$ 9.20
2,001 to 4,500 lbs	$ 9.20 plus 20 cents per 100 lbs. or fraction thereof
4,501 to 5,000 lbs	$ 16.10 plus 60 cents per 100 lbs. or fraction thereof
5,001 to 10,000 lbs	$ 18.95 plus 45 cents per 100 lbs. or fraction thereof
10,001 to 16,000 lbs	$ 42.20 plus $1.20 per 100 lbs. or fraction thereof
More than 16,000 lbs	$114.50 plus $1.50 per 100 lbs. or fraction thereof
METRO TRUCKS	
10,001 to 10,100 lbs	$148.31
More than 10,100 lbs	$148.31 plus $2.31 per 100 lbs. or fraction thereof
STATE TRUCKS AND TRUCK-TRACTORS	
2,000 lbs. or less	$ 10.60
2,001 to 3,500 lbs	$ 10.80 plus 20 cents per 100 lbs. or fraction thereof
3,501 to 4,500 lbs	$ 19.10 plus 60 cents per 100 lbs. or fraction thereof
4,501 to 10,000 lbs	$ 38.00 plus $2.00 per 100 lbs. or fraction thereof
more than 10,000 lbs	$ 25.50 plus gross ton mile rate
SCHOOL BUSES	
$18.00 for 25-passenger capacity plus 50 cents for each additional seat over twenty-five.	
TRAILERS AND SEMITRAILERS	
Trailers	
Less than 2,000 lbs	$ 5.50
2,000 lbs. and over	$ 10.00
All Semitrailers	$ 10.50
RECREATIONAL TRUCKS [1/]	
2,000 lbs. or less	$ 10.60
2,001 to 3,500 lbs	$ 10.80 plus 20 cents per 100 lbs. or fraction thereof
3,501 to 4,500 lbs	$ 19.10 plus 60 cents per 100 lbs. or fraction thereof
4,501 to 6,500 lbs	$ 28.10 plus 60 cents per 100 lbs. or fraction thereof
TRAILER COACHES	
Trailer Coaches	$ 10.00
MOTOR HOMES	
2,000 lbs. or less	$ 9.00
2,001 to 4,500 lbs	$ 9.20 plus 20 cents per 100 lbs. or fraction thereof
4,501 to 6,500 lbs	$ 16.10 plus 60 cents per 100 lbs. or fraction thereof
More than 6,500 lbs	$ 27.80 plus 30 cents per 100 lbs. or fraction thereof
TON-MILE AND PASSENGER MILE TAX RATES	
Ton-Mile Tax -	Eight-tenths of one mill upon each gross ton-mile of empty weight Passenger Mile Tax - One mill per passenger per mile
OTHER	
AM, FM Radio and Television Call Letter Plates --	additional fee $5.00
Amateur Radio Call Letter Plates --	additional fee $2.00
Motorcycle Dealers Plates --	$26.00 for 1st license plate issued; $8.50 for each additional plate up to and including five plates; $11.00 for each in excess of five
In Transit Dealer Plates --	First plate is $31.00; $8.50 each for next four; $11.00 each in excess of five
Personalized License Plates --	$35.00 for 1st year issued in addition to normal registration fee; $25.00 fee for subdequent years after issuance, in additional to normal registration fee; $13.00 fee for transfer of plates to another vehicle

[1/] Trucks not exceeding 6,500 lbs. empty weight to be used exclusively for pleasure, enjoyment, and other recreational purposes, or family transportation of owner, lessee, or occupant and is not used to transport cargo or passengers for hire or profit, or otherwise in any business or commercial enterprise.

TRAFFIC RECORDS ACTIVITY Fiscal Year Ending June 30, 1986	
Number of Penalty Assessments	244,033
Penalty Assessment Collections	$3,431,900

DEALER LICENSING ACTIVITY Fiscal Year Ending June 30, 1986	
Licenses Processed	21,568

TITLES ACTIVITY Fiscal Year Ending June 30, 1986	
Title Applications Received	1,195,164
Title Revenues	$3,061,767

MOTOR VEHICLE FEES	
DRIVER LICENSE FEES	
Original or Renewal License	$ 6.50
Duplicate/Reissue, First	$ 5.00
Duplicate/Reissue, Subsequent	$ 10.00
Original or Renewal Identification Card	$ 3.50
Identification Card, over 60 years of age	*Free*
DRIVER CONTROL/TRAFFIC RECORDS FEES	
Reinstatement	$ 30.00
Driver History	$ 2.00
Duplicate Registration/Registration Information	$ 2.00
Investigator's Accident Report	$ 2.00
One year extention of driver license expiration	$ 1.00
Extension of driver license expiration for military	*Free*
DEALER/SALESMAN FEES	
Manufacturer or Distributor	$ 220.00
Dealer or wholesaler	$ 180.00 (+ $20,000 bond)
Additional Location	$ 90.00
Change of Class	$ 90.00
Salesman	$ 20.00 (+ $2,000 bond)
Transfer or reissue	$ 15.00
EMISSION FEES	
New Station License	$ 25.00
Renew Station License	$ 10.00
New Mechanic License	$ 5.00
Certificate of Inspection	$ 1.50
TITLE FEES	
Original Title (through County Clerk)	$ 5.50
Duplicate Title	$ 3.50
Search Fee	$ 2.00

MOTOR VEHICLE EMISSIONS PROGRAM
Fiscal Year Ending June 30, 1986

License and Certificates:		Collections:	
Stations Licensed	322	From Stations Licenses	8,050
Stations Renewed	1,316	From Stations Renewals	13,160
Mechanics Licensed	1,323	From Mechanics Licenses	13,230
Mechanics Renewed	2,006	From Mechanics Renewals	10,030
Certificates Sold	1,542,390	From Certificates Sold	2,313,435
		Total Collections	**$ 2,357,905**

DRIVER'S LICENSE ACTIVITY
Fiscal Year Ending June 30, 1986

	State Offices	County Offices	All Offices
TYPE OF LICENSE ISSUED:			
Adult Licenses	649,455	5,521	654,976
Provisional Licenses	45,035	391	45,426
Minor Licenses	3,023	58	3,081
Motorcycle Only Licenses	275	1	276
School Bus Licenses	2,502	71	2,573
Total Licenses Issued	**700,290**	**6,042**	**706,332**
TYPE OF PERMIT ISSUED:			
Adult Instruction Permit	24,528	73	24,601
Provisional Instruction	7,111	10	7,121
Minor Instruction Permit	48,034	397	48,431
Motorcycle Instruction Permit	6,268	23	6,291
Total Permits Issued	**85,941**	**503**	**86,444**
Total Licenses & Permits	**786,231**	**6,545**	**792,776**
ENDORSEMENTS & MISCELLANEOUS:			
Motorcycle Endorsements	9,630	85	9,715
Colorado I.D. Cards	58,996	57	59,053
Change of Name and/or Address	188,322	857	189,179
EXAMINATIONS:			
Written Tests Given	288,117	1,728	289,845
Written Tests Passed	230,379	1,230	231,609
Written Tests Failed	57,738	498	58,236
Driving Tests Given	125,655	890	126,545
Driving Tests Passed	97,725	871	98,596
Driving Tests Failed	27,930	19	27,949
Vision Referrals	688	8	696
Physical Referrals	1,799	27	1,826
Oral Examinations	3,478	18	3,496
REISSUES	135,419	698	136,117

DRIVER CONTROL ACTIVITY
Fiscal Year Ending June 30,1986

RESTRAINT ACTIONS	
Suspensions:	
Financial Responsibility	5,248
Point System	17,212
Driving Under Influence	2,028
All Other	13,291
Total Suspensions	**37,779**
Revocations:	
Driving Under Influence	1,970
Express Consent (formerly Implied Consent)	12,723
All Other	5,430
Total Revocations	**20,123**
Denials:	
Point System	6,009
Driving Under Influence	12,765
Express Consent (formerly Implied Consent)	6,348
All Other	4,652
Total Denials	**29,774**
Cancellation & Denials:	
Failed License Exam	720
Applied for License Under Restraint	588
All Other	330
Total Cancellation & Denials	**1,638**
Cancellations:	
Default Infactions	397
All Other	621
Total Cancellations	**1,018**
TOTAL RESTRAINT ACTIONS	**90,332**
LICENSE REINSTATEMENTS	**48,788**
FINANCIAL RESPONSIBILITY REPORTS RECEIVED	**79,469**

LICENSE FEES AND OWNERSHIP TAX COLLECTED
Calendar Year 1985

County	License Fees	Ownership Tax	County	License Fees	Ownership Tax
Adams	$ 3,903,386	$ 10,706,543	Lake	$ 113,597	$ 245,319
Alamosa	184,072	379,703	La Plata	428,946	1,002,877
Arapahoe	4,601,495	20,003,082	Larimer	2,216,171	6,650,579
Archuleta	89,398	210,421	Las Animas	180,872	358,709
Baca	121,673	208,211	Lincoln	122,403	242,209
Bent	82,516	192,903	Logan	352,746	775,829
Boulder	2,574,393	9,095,966	Mesa	769,259	2,288,375
Chaffee	223,051	472,394	Mineral	20,422	48,901
Cheyenne	59,701	152,991	Moffat	230,337	581,742
Clear Creek	136,996	414,379	Montezuma	329,269	726,068
Conejos	109,678	182,377	Montrose	429,624	848,218
Costilla	50,511	107,665	Morgan	425,080	857,578
Crowley	47,996	86,785	Otero	305,402	648,900
Custer	52,840	112,407	Ouray	49,106	204,071
Delta	415,058	711,196	Park	172,255	514,135
Denver	4,503,669	16,639,672	Phillips	111,407	205,975
Dolores	37,836	56,312	Pitkin	206,857	823,472
Douglas	534,859	2,391,617	Prowers	240,616	467,214
Eagle	311,378	1,163,184	Pueblo	1,510,381	3,391,815
Elbert	141,955	348,025	Rio Blanco	153,611	496,568
El Paso	4,319,102	13,437,031	Rio Grande	215,591	416,665
Fremont	452,158	973,995	Routt	270,743	816,930
Garfield	433,853	1,316,779	Saguache	87,838	161,325
Gilpin	73,843	220,014	San Juan	14,777	31,118
Grand	217,443	659,022	San Miguel	57,354	144,392
Gunnison	160,409	405,632	Sedgwick	70,663	127,330
Hinsdale	16,869	41,375	Summit	178,179	730,122
Huerfano	91,774	207,409	Teller	224,740	670,691
Jackson	48,541	128,336	Washington	148,375	256,778
Jefferson	5,349,967	20,001,829	Weld	2,003,540	5,326,854
Kiowa	55,373	109,138	Yuma	228,739	412,059
Kit Carson	184,172	322,683	**TOTAL**	**$41,454,865**	**$131,931,894**

NUMBER OF REGISTRATIONS BY TYPE OF LICENSE BY COUNTY
Calendar Year 1985

County	Passenger	Personalized Plates	Handicap	Radio Call Letter Plates	Street Rods	POW Plates	Electric	Motor-cycles	Motor Homes
Adams	159,697	2,295	705	183	18	63	3	9,958	2,955
Alamosa	5,744	49	9	11	0	1	0	450	36
Arapahoe	265,970	5,231	699	307	9	68	4	10,961	2,673
Archuleta	2,697	23	4	4	0	1	0	180	24
Baca	2,642	27	5	5	0	0	0	209	62
Bent	2,804	20	11	3	0	1	0	153	35
Boulder	139,868	1,943	390	268	15	28	11	9,096	1,988
Chaffee	8,111	60	13	13	0	1	0	628	156
Cheyenne	1,267	18	5	5	0	0	0	68	34
Clear Creek	6,404	111	6	15	0	2	0	544	101
Conejos	3,506	23	5	1	0	6	0	233	10
Costilla	1,454	18	6	0	0	0	0	104	8
Crowley	1,578	5	5	0	0	0	0	107	36
Custer	1,756	13	7	2	0	1	0	125	27
Delta	13,182	76	29	10	0	4	1	857	298
Denver	299,842	6,109	1,764	266	8	86	5	6,511	4,296
Dolores	848	6	3	0	0	0	0	130	7
Douglas	22,269	344	35	19	0	12	3	1,122	364
Eagle	12,578	442	7	10	2	0	0	889	91
Elbert	4,508	97	12	15	0	2	0	299	97
El Paso	225,486	2,808	1,028	347	10	90	4	11,995	3,475
Fremont	16,780	136	325	37	2	3	0	1,630	328
Garfield	15,347	299	30	27	0	9	0	1,196	309
Gilpin	2,828	52	7	5	0	1	0	365	50
Grand	7,420	145	12	3	0	0	1	440	145
Gunnison	5,865	34	12	4	1	0	0	458	125
Hinsdale	525	11	1	1	0	0	0	55	2
Huerfano	3,545	14	15	6	0	0	0	208	55
Jackson	1,153	15	0	0	0	0	0	91	30
Jefferson	281,358	5,141	679	348	47	86	6	15,565	4,196
Kiowa	1,112	33	15	0	0	2	1	65	38
Kit Carson	4,230	34	9	1	0	0	0	209	100
Lake	4,169	2	4	2	0	0	0	308	80
La Plata	14,743	104	24	13	1	1	0	1,111	213
Larimer	101,512	1,294	406	159	15	30	20	7,874	1,621
Las Animas	6,726	70	21	4	5	0	0	362	28
Lincoln	3,064	46	5	3	0	0	0	226	75
Logan	11,421	104	35	13	0	6	0	833	120
Mesa	35,161	340	158	59	4	9	0	6,263	650
Mineral	655	8	0	0	2	0	0	55	5
Moffat	5,974	72	9	8	1	0	0	564	120
Montezuma	9,229	64	38	7	0	2	2	676	230
Montrose	12,862	88	49	31	0	0	1	891	290
Morgan	12,784	260	21	16	0	0	2	781	230
Otero	11,776	222	41	19	1	2	0	666	222
Ouray	1,653	34	13	3	0	1	0	138	22
Park	5,666	120	12	5	0	2	0	444	220
Phillips	2,824	41	9	2	0	0	0	264	65
Pitkin	9,988	302	12	7	0	2	0	750	125
Prowers	7,189	70	31	7	0	5	0	607	146
Pueblo	67,644	699	590	122	0	39	1	3,800	967
Rio Blanco	3,455	92	4	6	2	0	0	278	95
Rio Grande	6,202	60	30	3	0	1	0	563	120
Routt	8,351	170	18	4	0	2	0	849	160
Saguache	2,366	16	7	0	0	0	0	159	30
San Juan	513	10	1	0	0	0	0	39	2
San Miguel	2,061	41	5	0	0	0	0	193	25
Sedgwick	1,904	42	7	8	0	0	0	125	13
Summit	8,508	143	6	13	2	4	0	717	140
Teller	8,965	165	25	13	1	0	0	667	148
Washington	3,082	80	8	2	0	0	0	227	70
Weld	74,634	974	279	68	5	18	0	4,827	0
Yuma	5,560	140	6	3	0	4	0	404	110
TOTALS	**1,973,015**	**31,505**	**7,697**	**2,516**	**151**	**595**	**65**	**110,562**	**28,493**

NUMBER OF REGISTRATIONS BY TYPE OF LICENSE BY COUNTY - *CONTINUED*

Calendar Year 1985

County	Trailer	Light[1/]	Ton Mile	Recreation	Metro	Farm	Truck Tractors	Farm Tractors
Adams	24,562	50,205	2,731	5,114	58	2,353	1,333	115
Alamosa	1,820	2,550	122	115	0	854	120	28
Arapahoe	19,409	46,255	1,493	3,081	101	792	291	27
Archuleta	958	1,490	59	120	0	249	19	60
Baca	1,021	1,021	73	12	0	1,968	13	31
Bent	843	921	50	57	36	780	8	13
Boulder	14,025	30,661	976	1,809	6	1,729	360	34
Chaffee	2,075	3,150	157	471	5	344	42	3
Cheyenne	443	442	34	35	0	871	10	34
Clear Creek	992	2,306	110	201	0	111	12	1
Conejos	1,010	1,634	68	79	0	1,011	28	23
Costilla	405	829	30	33	0	543	3	13
Crowley	465	609	36	8	0	688	13	4
Custer	481	785	8	23	0	377	12	13
Delta	3,925	5,878	299	857	13	1,694	59	26
Denver	12,855	53,335	4,218	2,693	405	140	1,214	41
Dolores	449	404	26	45	0	539	25	0
Douglas	3,701	6,360	360	708	2	700	141	5
Eagle	1,943	4,585	218	235	0	210	33	6
Elbert	1,261	1,765	95	96	0	1,280	46	21
El Paso	22,929	54,753	1,875	2,751	143	1,654	510	20
Fremont	3,942	6,903	310	653	6	960	120	8
Garfield	3,607	5,725	325	1,296	0	588	68	18
Gilpin	427	1,052	50	208	4	55	10	0
Grand	1,905	3,097	150	440	0	430	146	1
Gunnison	1,604	2,415	115	229	2	343	31	1
Hinsdale	177	244	10	22	0	25	3	0
Huerfano	674	1,596	68	70	0	550	27	3
Jackson	524	594	30	91	0	363	30	5
Jefferson	29,865	64,310	1,590	6,047	105	1,057	500	12
Kiowa	485	440	35	12	0	905	7	3
Kit Carson	1,208	1,511	100	95	0	2,417	14	24
Lake	780	1,792	154	231	1	25	7	0
La Plata	3,938	5,644	272	838	0	1,121	41	6
Larimer	15,800	30,605	1,030	1,156	42	2,803	260	29
Las Animas	1,401	2,508	107	140	0	1,107	47	16
Lincoln	866	1,082	75	8	0	1,588	21	75
Logan	2,800	3,721	200	210	0	2,798	223	17
Mesa	7,980	13,015	591	1,181	11	1,350	180	13
Mineral	249	318	10	42	0	15	14	0
Moffat	2,398	2,831	141	705	0	846	30	14
Montezuma	3,886	4,985	220	459	0	1,604	232	21
Montrose	4,939	5,861	290	581	4	2,324	110	14
Morgan	2,885	4,187	240	250	2	3,155	280	48
Otero	2,441	3,763	180	210	0	2,209	43	11
Ouray	424	596	35	40	0	207	5	3
Park	1,330	2,661	110	222	0	210	15	5
Phillips	782	924	66	25	8	1,386	19	60
Pitkin	916	2,375	131	145	1	125	13	4
Prowers	1,810	2,733	152	145	1	1,822	60	21
Pueblo	9,624	22,821	728	1,710	13	1,422	252	8
Rio Blanco	1,769	2,036	195	298	8	555	26	8
Rio Grande	1,968	2,801	121	125	0	1,818	45	5
Routt	2,205	3,393	175	678	0	509	46	12
Saguache	834	1,125	50	56	0	947	9	19
San Juan	94	263	10	40	0	1	10	0
San Miguel	495	948	35	31	0	206	10	5
Sedgwick	406	624	40	11	0	874	5	2
Summit	1,000	3,010	140	135	0	45	28	1
Teller	1,982	3,654	150	330	0	155	30	2
Washington	1,006	789	75	10	0	2,447	40	29
Weld	13,269	24,976	1,335	1,395	6	10,159	448	121
Yuma	1,884	1,603	120	34	1	3,226	120	125
TOTALS	**252,151**	**515,469**	**22,999**	**39,247**	**984**	**73,639**	**7,917**	**1,287**

1/ Less than 10,000 lbs.

NUMBER OF REGISTRATIONS BY TYPE OF LICENSE BY COUNTY - *CONTINUED*

Calendar Year 1985

County	Gvmt Owned Vehicles	Motor Vehicle Dealers	Motor-cycle Dealers	Off Hwy Special Mobile Equipment	Special Mobile Equipment	Total Number
Adams	156	3,119	33	976	2,986	269,618
Alamosa	13	121	4	45	110	12,202
Arapahoe	370	5,255	81	693	1,640	365,380
Archuleta	11	5	0	60	22	5,986
Baca	40	75	1	73	13	7,291
Bent	29	50	0	18	24	5,856
Boulder	243	2,081	44	848	1,090	207,513
Chaffee	23	159	13	177	94	15,695
Cheyenne	35	35	0	34	35	3,405
Clear Creek	20	8	0	25	106	11,075
Conejos	23	50	0	2	68	7,780
Costilla	8	0	0	1	1	3,456
Crowley	9	6	0	2	10	3,581
Custer	7	1	0	12	24	3,774
Delta	40	298	8	35	305	27,894
Denver	421	4,104	171	1,086	2,236	401,806
Dolores	0	0	0	8	4	2,494
Douglas	72	345	27	358	460	37,407
Eagle	39	10	0	59	236	21,593
Elbert	18	19	0	20	44	9,695
El Paso	436	3,925	80	802	2,200	337,321
Fremont	35	309	9	320	105	32,921
Garfield	63	346	15	295	330	29,893
Gilpin	39	30	0	2	23	5,208
Grand	83	47	0	46	140	14,651
Gunnison	38	25	3	29	120	11,454
Hinsdale	4	0	0	22	5	1,107
Huerfano	21	70	0	11	8	6,941
Jackson	4	0	0	64	29	3,023
Jefferson	159	3,621	88	663	1,800	417,243
Kiowa	67	0	0	6	8	3,234
Kit Carson	30	15	0	37	36	10,070
Lake	15	32	2	25	77	7,706
La Plata	40	27	0	70	65	28,272
Larimer	173	1,800	87	505	1,140	168,361
Las Animas	42	0	0	107	47	12,738
Lincoln	10	16	0	28	26	7,214
Logan	25	400	7	200	180	23,313
Mesa	92	800	45	621	550	69,073
Mineral	2	0	0	4	5	1,384
Moffat	40	68	0	140	145	14,106
Montezuma	23	6	4	220	300	22,208
Montrose	33	289	15	104	275	29,051
Morgan	39	260	9	235	260	25,944
Otero	37	200	6	68	76	22,193
Ouray	9	0	0	241	23	3,447
Park	23	0	0	4	38	11,087
Phillips	47	0	0	65	14	6,601
Pitkin	26	16	0	41	122	15,101
Prowers	23	159	6	135	63	15,185
Pueblo	91	1,462	52	270	526	112,841
Rio Blanco	31	23	0	195	180	9,256
Rio Grande	7	44	0	23	120	14,056
Routt	53	42	3	145	150	16,965
Saguache	4	0	0	1	4	5,627
San Juan	0	1	0	0	1	985
San Miguel	10	10	0	5	40	4,120
Sedgwick	5	20	7	31	35	4,159
Summit	31	94	42	140	135	14,334
Teller	14	7	0	49	159	16,516
Washington	19	6	0	0	5	7,895
Weld	85	1,450	31	594	1,171	135,845
Yuma	13	140	3	28	2	13,526
TOTALS	**3,618**	**31,501**	**896**	**11,123**	**20,246**	**3,135,676**

STANDARD SUMMARY
OF MOTOR VEHICLE TRAFFIC ACCIDENTS

IN COLORADO FOR ANNUAL 1985

SUMMARY OF ALL ACCIDENTS

STATE OF COLORADO • DEPARTMENT OF REVENUE • MOTOR VEHICLE DIVISION • ACCIDENT ANALYSIS SECTION

STATE CAPITOL ANNEX • 1375 Sherman Street • Denver, Colorado 80161

1. ACCIDENT CLASSIFICATIONS	NUMBER OF ACCIDENTS				NUMBER OF PERSONS					
	PROPERTY DAMAGE	IN JURED	FATAL	TOTAL	INJURY SEVERITY 1	2	3	4	Tot 2,3 & 4	5
A. M. veh ran off road	13341	7056	231	20628		2905	4721	2287	9603	254
B. Non-Coll. Accident	3372	2233	225	5042		1139	1972	234	4045	210
1. Overturning Accident	2321	2622	97	5010		1012	1611	56	3679	137
2. Other Non-Coll. Acc.	1051	434	8	1493		127	361	28	516	8
C. Coll. Acc. involving Ped.	200	1046	55	1295		326	445	365	1136	67
1. School Age to/frm Schl	32	252	4	288		67	76	61	124	4
2. All Others	168	794	51	1007		259	369	304	942	63
D. Inv. M. Veh. in Transport	53730	28422	266	76708		15782	9349	3950	28982	388
1. Broadside	23508	8200	62	31650		4342	2604	2306	7852	88
2. Head-on	662	744	84	1490		456	535	379	1400	72
3. Rear-end	16737	6401	33	23248		6765	2226	855	9503	27
4. Sideswipe Same Dir.	6046	1810	4	7860		694	374	244	1312	4
5. Sideswipe Opp. Dir.	1612	467	32	2012		342	240	170	752	32
6. Approach Turn	6509	3304	64	9877		2327	1231	715	4273	80
7. Overtaking Turn	2426	1028	6	3460		393	245	80	718	7
8. Parked M. Veh.	1016	1074	20	2110		523	640	201	1364	20
9. Railway Veh.	40	25	1	65		30	7	3	40	1
10. Bicycle	197	1821	9	2027		223	476	171	870	9
11. Motorized Bicycle	7	8	-	15		5	4	-	9	-
E. Involving Animal	2270	1351	4	3625		61	83	43	187	4
1. Domestic	360	71	3	434		32	43	28	103	3
2. Wild	1910	1280	1	3191		29	40	15	84	1

NOTE: The five catagories of injuries follow the Investigating Officer's Traffic Report Form Overlay:
1. No Injury
2. Possible Injury
3. Evident, Non-Incapacitating
4. Evident, Incapacitating
5. Number of Persons Killed

Contributing Circumstances (Table 2) DOES NOT INCLUDE HIT & RUN DRIVERS
Compiled only from Police Reports

2. Driver Classification	Tot. Acc.	Fatal Acc.	Inj. Acc.	Prop. Dam.
A. Driver Action	15215	166	4218	11231
1. No Improper Drive	4361	47	2225	5504
2. Ex. Law Speed Lim.	2041	23	1553	2159
3. Ex. Saf. Spd. for Con.	1593	55	2445	5393
4. Fail Yld. R/Way Inter.	2207	15	2236	4256
5. Fail Yld. to Ped.	174	1	142	29
6. Imp. L. turn frt. Traf.	4331	22	2241	4224
7. Careless Unsafe	2253	14	1407	1962
8. Imp. Passing	1192	22	921	894
9. Wrg. Side (Not Passing)	1232	10	823	680
10. Fol. too Close	1765	4	1256	1836
11. Inattentive Driving	2285	12	1207	2533
12. Signaling violation	1153	2	774	377

4. Involving Fixed Object										
1. Light Pole	1433	575	3	2011		233	344	282	859	3
2. Traffic Signal Pole	262	81	-	343		30	36	15	81	-
3. Sign	533	189	1	723		61	103	39	203	1
4. Bridge Rail	105	105	2	212		37	52	21	110	2
5. Guard Rail	635	488	23	1146		184	238	131	553	23
6. Median Barrier	452	265	2	719	4	116	169	66	335	2
7. Bridge Abutment	61	50	3	114	2	23	30	14	67	3
8. Column or Pier	30	22	-	52	1	4	15	3	23	-
9. Culvert or Headwall	176	120	3	299	1	52	66	42	160	-
10. Embankment	642	544	21	1207	1	248	634	222	1105	22
11. Curb	1430	602	20	2052	1	266	362	267	895	22
12. Delineator Post	320	178	6	504	1	102	210	102	415	21
13. Fence	1764	1327	7	3098	2	142	269	90	503	7
14. Tree	681	1375	9	2065	1	243	800	335	1179	8
15. Large Boulder	227	1371	6	1604	1	48	224	87	359	6
16. Rocks in Roadway	72	22	-	94	1	8	13	4	25	-
17. Barricade	136	49	-	185	2	20	31	20	73	-
18. Wall	267	93	6	366	2	26	63	23	114	6
19. Crash Cushion	26	6	-	32		3	3	-	6	-
20. Other Fixed Object	837	554	6	1397	1	71	110	43	224	5
21. Inv. Other Object	602	1195	3	1800	1	83	87	26	196	3
G. Accident Private Property	-	-	-	-	-	-	-	-	-	-
H. Non-Invest. Reports	-	-	-	-	-	-	-	-	-	-
TOTALS	73370	37722	864	101635		4929	8008	5005	17942	864

22. Oth. Viol. Con. Dr.				
23. Driving violation	1	1	83	336
24. Speed too slow	1	1	83	336
25. Improper Backing	1	1	22	207
26. Improper Action	1	1	22	207
27. Other Imp. Action	1	1	22	207
B. Pedestrian Action	1	1	22	207
1. Cross Against Signal	1	1	22	207
2. Cross Em. Intersec.	1	1	22	207
3. Cross Em. Not Inter.	1	1	22	207
4. Standing in Roadway	1	1	22	207
5. Playing in Roadway	1	1	22	207
6. Soliciting Rides	1	1	22	207
7. Walk Roadway w/Traf.	1	1	22	207
8. Walk Roadway Ag/Traf.	1	1	22	207
9. Get in/out Vehicle	1	1	22	207
10. Pushing/work on veh.	1	1	22	207
11. Other Action	1	1	22	207
C. Condition Driver/Ped.	1	1	22	207
1. Ill/Disabled	1	1	22	207
2. Had Been Drinking	1	1	22	207
3. Not Been Drinking	1	1	22	207
4. Unknown if Drinking	1	1	22	207
5. Asleep at Wheel	1	1	22	207
6. Physical Defects	1	1	22	207

3. AGE OF CASUALTY	NUMBER OF PERSONS KILLED									NUMBER OF PERSONS INJURED								
	TOTAL KILLED			PEDESTRIANS			BICYCLISTS			TOTAL INJURED			PEDESTRIANS			BICYCLISTS		
	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female
1. 0 to 4	9	6	3	2	2	–	–	–	–	813	407	406	55	30	25	3	2	1
2. 5 to 9	10	12	8	7	5	2	3	1	2	1233	655	578	165	95	70	71	55	16
3. 10 to 15	22	6	5	–	–	–	2	2	–	2157	1099	1058	156	92	64	150	120	30
4. 16 to 17	33	17	16	3	2	1	–	–	–	3001	1461	1540	59	42	17	27	17	10
5. 18 to 20	57	37	20	4	3	1	–	–	–	4425	2479	1949	84	55	29	33	28	5
6. 21 to 24	98	77	21	7	4	3	1	–	1	5520	3104	2416	90	55	35	48	35	13
7. 25 to 34	129	105	24	11	11	–	3	1	2	9433	5385	4108	190	116	74	58	45	13
8. 35 to 44	77	63	14	5	4	1	–	–	–	5130	2644	2486	44	69	29	26	22	4
9. 45 to 54	54	29	25	6	4	2	–	–	–	2673	1312	1361	72	43	29	13	8	5
10. 55 to 64	26	17	9	2	1	1	–	–	–	1897	890	997	41	23	18	3	3	–
11. 65 to 74	24	10	14	3	–	3	–	–	–	1069	462	607	32	21	11	2	2	–
12. 75 and older	32	25	7	7	6	1	–	–	–	662	303	359	30	15	15	–	–	–
13. Not Stated	8	7	1	–	–	–	–	–	–	2462	1425	1437	68	43	24	30	22	8
Totals	543	407	248	57	42	15	9	4	5	49994	23546	26301	1231	689	442	464	356	108

Drivers of Vehicles in Proper Parking Locations are Excluded

4. Age/Sex of Driver	MALE				FEMALE				5. MILEAGE RATES	This Yr. to Dt.	Last Yr. Same Pd.	Percent Change
	All Acc.	Fatal Acc.	Injury Acc.	Prop. Dam.	All Acc.	Fatal Acc.	Injury Acc.	Prop. Dam.				
1. 15 and Younger		2	575			–	384		1. Motor Vehicle Traffic Deaths	NA	NA	NA
2. 16 to 17	NA	22	3755	NA	NA	13	895	NA	2. Estimated MV Mileage Traveled (Million)	NA	NA	NA
3. 18 to 20	5	34	4966	5	5	26	1733	5	3. Death rate per 100 million veh. miles	NA	NA	NA
4. 21 to 24	NA	66	4021	NA	NA	57	2342	NA	4. Fatal Acc. Rate per 100 Mill veh. miles	NA	NA	NA
5. 25 to 34	2	96	7252	2	2	77	4373	2	5. Fatal Accidents	NA	NA	NA
6. 35 to 44		60	4071			5	2955		6. Injury Acc. rate per 100 mil veh. miles	NA	NA	NA
7. 45 to 54	NA	37	2037	NA	NA	23	1327	NA				
8. 55 to 64	NA	16	1565	NA	NA	13	743	NA				
9. 65 to 74		14	894			10	384					
10. 75 and older	NA	16	390	NA	NA	14	234	NA				
11. Not Stated	NA	2	1523	NA	NA	2	896	NA				
TOTALS		370	26926			235	15377					

6. COMPARATIVE TOTALS	Same Month Last Year			This Year to Date			Same Period Last Year		
	All Acc.	Person Kill.	Person Inj.	All Acc.	Person Kill.	Person Inj.	All Acc.	Person Kill.	Person Inj.

Vehicles in proper parking positions are included

7. TYPE OF VEHICLE	All Accidents	Fatal Accidents	Injury Accidents	Property Damage
1. Passenger Car				
2. Car with Trailer	566	2	220	434
3. Pick-up Truck	29306	135	7454	21696
4. Truck, Self-Contained				
5. Truck, Tractor/Tanker	492	5	158	356
6. Truck, Tractor/Semi-Trailer	2643	54	623	1966
7. Self-Propelled Motorhome	265	5	56	204
8. School Bus	344	–	53	291
9. Non-School Bus	926	2	285	643
10. Motorcycle				
11. Bicycle				
12. Motorized Bicycle	64	–	13	51
13. Farm Equipment	91	3	26	62
14. Other	1304	16	393	895
TOTALS	178761	816	50286	127659

8. LOCATION	NUMBER OF ACCIDENTS				NUMBER OF PERSONS	
	Total	Fatal	Injured	Property Dam.	Killed	Injured
1. Rural						
2. Urban						
3. Incorporated						
4. Unincorporated						
TOTALS						

9. Restraint/Safety Protection	YES	NO	NOT STATED
1. Restraint Used	DATA	NOT	AVAILABLE
2. Occupant Ejected	DATA	NOT	AVAILABLE
3. Helmet Used			
4. Eye Protection Used			

SALES & USE TAX

39-26-101 *Short title.* This article shall be known and may be cited as the "Emergency Retail Sales Tax Act of 1935"

39-26-106 *Schedule of Sales Tax.* (1) There is imposed upon all sales of commodities and services specified in section 39-26-104 a tax at the rate of three percent of the amount of the sale.

DR 100 (8/86) COLORADO DEPARTMENT OF REVENUE — COMBINED RETAIL SALES TAX RETURN

ACCOUNT NUMBER	PERIOD	DUE DATE

STATE OF COLORADO
DEPARTMENT OF REVENUE
Taxpayer Service Division
1375 Sherman Street
Denver, Colorado 80261

303-839-5655
800-332-2085 (Colo. only)

RETURN MUST BE FILED EVEN IF NO TAX IS DUE

SS No. 1
SS No. 2
FEIN

(See Instructions on Back)

MAKE CHECKS OR MONEY ORDERS PAYABLE TO: COLORADO DEPARTMENT OF REVENUE

ENSURE THAT YOUR ACCOUNT NO., PERIOD AND NAME APPEAR ON THE LOWER PORTION IN BOXES (X), (Y), AND (Z) IF NOT PREPRINTED.

Tear carefully along perforation and return lower portion in envelope provided

DR 100 COLORADO COMBINED RETAIL SALES TAX RETURN

Signed under penalty of perjury in the 2nd degree

Check here if address, SSN(s), or FEIN number change or date

Signature _____ Date _____ Telephone No. _____

1. GROSS SALES AND SERVICES (include bad debts previously deducted) $
2. LESS DEDUCTIONS A. Sales to Other Licensed Dealers For Resale $
   B. Other Deductions (must be itemized on reverse side) $
   C. Total Deductions (line A + line B) $

3. LINE 1 LESS 2C Net Taxable Sales	$	$	$	$
A. Less Sale Out of Taxing Area (See instructions)	$	$	$	$
B. Less Food Machinery Electricity (See instructions)	$	$	$	$
C. Less Overpayment from previous return (See instructions)				
4. NET Taxable Sales for Each Tax	$	$	$	$
	☐ 20-31 COUNTY	☐ 99-31 CITY	☐ 62-31 RTD	☐ 84-31 STATE
5. AMOUNT of Sales Tax	$	$	$	$
6. ADD Excise Tax Collected				
7. TOTAL (line 5 + line 6)				
8. DEDUCT service fee allowed vendor (only if paid on or before due date) (See instructions)	%	%	3 1/3 %	3 1/3 %
9. SALES TAX DUE (line 7 minus line 8)				
10. ADD TAX on $ _____				
11. TOTAL TAX DUE (line 9 + line 10)	(7)	(7)	(7)	(7)
12. PENALTY 10% of Tax	(9)	(9)	(9)	(9)
13. INTEREST _____ % per month	(11)	(11)	(11)	(11)
14. TOTAL EACH TAX (add lines 11, 12, 13)	$	$	$	$

15. TOTAL AMOUNT REMITTED (OR)

SALES AND USE TAX RATES

The sales and use tax rate for fiscal year 1985/86 was 3%.

In addition to the sales and use tax, there is imposed (effective May 1, 1983), a tax of 0.1% on certain tourist related transactions. Amounts collected from this tax are not included in this section of the Annual Report.

DEFINITIONS

Gross Sales:	Total receipts for all sales and services, both taxable and nontaxable, from Colorado retail sales tax returns.
Wholesale Sales:	Sales to other licensed dealers for purpose of resale.
Retail Sales:	Gross sales less wholesale sales.
Total Deductions:	Sales for services and tangible personal property which are not subject to tax. The following, while not all inclusive, represent major nontaxable items: wholesale sales; interstate commerce sales; sales to government, religious or charitable institutions; admissions; lodgings over 30 days; gasoline; cigarettes; food for off-premises consumption; prescription drugs and prosthetic devices; certain machinery and machine tools; certain livestock and feed for livestock; seeds; newspapers; and fuel used in residences for light, heat and power.
Net Taxable Sales:	Gross sales less total deductions.
Filing Requirements:	Returns are due monthly if sales tax liability is $300 or more per month. If sales tax liability is under $300 a month, returns are due quarterly. Wholesale businesses only file annual returns.

SALES TAX COLLECTIONS AT 3% RATE

Fiscal Years Ended June 30, 1977 - 1986

Year	Gross Collections	Refunds	Net Collections	Percentage Change From Prior Year
1986	$665,747,684	$3,510,443	$662,237,241	- 0.31
1985	$666,820,622	$2,505,452	$664,315,170	+ 8.50
1984	$614,845,296	$2,579,403	$612,265,893	+ 11.97
1983	$549,654,703	$2,837,538	$546,817,165	+ 1.46
1982	$541,239,663	$2,276,913	$538,962,750	+ 13.11
1981	$480,383,848	$3,900,488	$476,483,360	- 1.97
1980	$492,712,419	$6,671,427	$486,040,992	+ 5.41
1979	$465,204,531	$4,122,276	$461,082,255	+ 18.85
1978	$392,076,528	$4,126,482	$387,950,046	+ 19.19
1977	$332,626,738	$7,152,128	$325,474,610	+ 11.94

USE TAX COLLECTIONS

Fiscal Years Ended June 30, 1977 - 1986

Year	Gross Collections	Refunds	Net Collections	Percentage Change From Prior Year
1986	$73,428,515	$ 769,055	$72,659,460	+ 0.04
1985	$73,834,329	$1,201,940	$72,632,390	+ 7.87
1984	$68,144,673	$ 810,061	$67,334,613	- 0.22
1983	$67,922,919	$ 440,049	$67,482,870	- 7.70
1982	$73,340,359	$ 225,781	$73,114,578	+ 36.92
1981	$54,235,275	$ 837,643	$53,397,632	+ 3.99
1980	$52,167,903	$ 818,536	$51,349,367	+ 8.32
1979	$47,595,445	$ 188,988	$47,406,457	+ 24.91
1978	$38,182,791	$ 229,583	$37,953,208	+ 12.41
1977	$33,902,875	$ 138,799	$33,764,075	+ 15.92

CONSUMER & RETAILER USE TAX GROSS COLLECTIONS

Year	Consumer Use Tax	Retailer Use Tax
1986	$55,785,531	$17,642,983
1985	$54,722,228	$19,112,101
1984	$52,645,586	$15,499,087
1983	$52,960,479	$14,962,441
1982	$54,831,291	$18,509,068
1981	$38,602,788	$15,632,487
1980	$38,365,547	$13,802,357
1979	$34,823,401	$12,772,044
1978	$26,583,523	$11,599,269
1977	$23,340,134	$10,562,740

RETAIL SALES BY BUSINESS CLASS BY COUNTY
Fiscal Year Ended June 30, 1986

---Thousands of Dollars---

County	Agriculture Forestry & Fisheries	Mining	Contract Construction	Manufacturing	Transportation Communication Electric, Gas & Sanitary Services	Wholesale Trade	Building Materials and Farm Equip.	General Merchandise	Food Stores
Adams	$ 13,361	$ 25,738	$100,733	$235,114	$423,628	$438,919	$168,648	$116,213	$477,902
Alamosa	33	0	3,144	415	10,699	11,071	8,586	15,814	22,605
Arapahoe	18,036	10,068	47,039	259,947	258,418	164,535	212,190	405,605	516,281
Archuleta	11	116	813	326	1,591	1,555	6,186	776	9,400
Baca	614	0	342	146	2,959	2,326	2,715	1,691	5,030
Bent	62	0	188	342	1,982	9	374	356	5,115
Boulder	11,124	2,386	69,794	188,379	191,919	87,944	104,355	106,192	296,898
Chaffee	112	1,538	2,036	3,365	11,706	5,843	4,631	7,709	22,512
Cheyenne	457	192	5	57	569	4,751	1,317	52	524
Clear Creek	75	0	23	828	10,223	291	3,381	869	13,705
Conejos	40	12	150	7	3,160	3,588	1,468	133	6,345
Costilla	15	12	116	0	1,217	626	360	189	1,525
Crowley	0	0	46	44	1,333	0	974	4	2,694
Custer	0	0	182	55	340	1	287	195	1,743
Delta	1,183	0	3,205	5,784	29,833	7,560	11,354	6,262	25,943
Denver	4,777	37,683	118,525	790,017	936,936	1,254,093	392,213	282,826	624,779
Dolores	0	7	0	74	369	562	1,752	42	840
Douglas	1,843	85	8,146	34,102	12,942	7,802	26,187	1,714	51,173
Eagle	46	0	16,351	2,945	15,518	4,103	14,669	4,566	43,777
Elbert	19	0	1,678	462	937	121	1,005	88	4,308
El Paso	9,774	5,334	72,836	450,450	371,897	167,454	208,539	265,160	453,917
Fremont	1,317	8	1,965	7,136	21,549	5,076	12,316	11,105	34,931
Garfield	1,169	674	7,313	3,983	61,640	23,504	15,207	12,326	45,387
Gilpin	0	0	1	697	995	9	90	53	1,506
Grand	59	0	3,274	699	15,314	592	7,200	1,349	16,293
Gunnison	124	35	1,857	2,447	10,674	6,121	6,996	2,473	19,496
Hinsdale	*	0	39	0	673	6	929	109	1,031
Huerfano	1	320	1,223	20	2,575	3,231	1,234	291	7,929
Jackson	*	0	161	129	1,502	1,910	1,970	91	3,022
Jefferson	16,491	11,425	43,520	123,285	382,156	133,646	130,862	368,758	690,639
Kiowa	256	0	0	91	133	1	459	223	967
Kit Carson	471	0	1,485	2,534	4,081	5,767	9,215	1,465	6,840
Lake	0	0	309	483	7,936	272	2,321	802	7,492
La Plata	341	1,727	5,267	5,438	32,794	12,603	24,368	15,007	49,754
Larimer	6,784	8,152	38,650	68,884	122,926	44,926	117,860	94,267	177,550
Las Animas	285	628	258	2,131	10,651	5,857	3,679	2,656	13,173
Lincoln	38	287	1,316	329	29,516	3,798	4,412	281	5,220
Logan	868	4,079	7,051	13,761	16,426	20,913	8,110	14,766	21,294
Mesa	585	5,014	30,348	24,575	59,888	87,508	36,194	56,630	140,437
Mineral	0	0	4	275	243	1	916	37	759
Moffat	540	138	1,070	1,603	7,872	16,373	3,595	9,312	21,164
Montezuma	423	1,682	3,843	3,589	15,711	6,758	10,184	9,533	30,303
Montrose	680	16	2,292	5,405	15,027	15,926	17,101	9,207	32,809
Morgan	1,768	2,438	8,224	4,637	19,422	11,058	10,291	9,220	23,508
Otero	1,507	0	2,542	4,120	20,809	10,367	9,291	15,148	24,116
Ouray	0	0	76	47	801	53	1,280	232	1,813
Park	84	0	1,073	115	1,135	974	2,894	327	1,952
Phillips	175	0	798	471	21,171	1,702	4,530	258	1,610
Pitkin	354	1,182	3,869	4,058	14,819	6,955	3,469	2,480	24,146
Prowers	128	5,679	1,916	89,357	8,067	5,520	9,071	15,506	10,493
Pueblo	2,610	365	10,675	147,782	126,916	64,797	47,307	84,368	171,753
Rio Blanco	0	121	3,356	2,180	34,311	8,147	3,225	517	8,368
Rio Grande	17	0	5,386	3,938	16,001	1,919	11,702	3,098	18,067
Routt	2,013	22,290	3,892	3,656	27,270	17,436	6,349	2,327	24,611
Saguache	1	0	221	20	3,098	42	776	22	4,517
San Juan	0	0	6	361	360	0	312	18	839
San Miguel	0	0	314	2,024	872	2	2,592	527	4,155
Sedgwick	0	0	380	300	1,990	925	3,500	2,403	3,583
Summit	493	0	10,369	2,274	32,517	2,013	10,432	1,823	33,804
Teller	0	0	789	1,586	5,684	360	7,615	1,970	11,261
Washington	2,424	6	452	71	19,807	224	3,132	287	4,826
Weld	9,941	18,200	30,832	87,722	65,914	74,456	53,421	54,728	99,828
Yuma	1,735	213	2,296	4,774	6,504	386	9,576	2,215	7,183
Out of State	242	3,373	22,786	174,237	117,878	68,496	21,884	228,397	20,915
TOTAL	115,509	171,224	706,846	2,774,082	3,653,803	2,833,780	1,809,057	2,253,065	4,416,364

NOTE: Sum of items may not equal to totals because of rounding.

RETAIL SALES BY BUSINESS CLASS BY COUNTY - *CONTINUED*

-Thousands of Dollars---

Auto Dealers & Service Stations	Apparel & Accessory Stores	Furniture & Home Furnishings Stores	Eating & Drinking Places	Misc. Retail Sales	Finance Insurance & Real Estate	Hotels & Other Lodging Places	Services Other Than Lodging	Govern-ment Facilities	Nonclass-ifiable Establish-ments	Totals
$681,656	$65,919	$92,425	$149,981	$412,483	$ 2,678	$20,847	200,593	$ 1,302	$0	3,628,140
26,844	3,263	3,934	7,128	14,923	79	4,328	5,025	0	0	137,892
1,059,861	154,670	191,589	283,453	838,526	60,258	45,132	967,110	5	13	5,492,735
7,354	673	1,057	3,521	5,479	31	5,067	2,008	0	0	45,965
10,427	232	2	710	5,159	9	283	3,070	0	0	35,715
6,483	345	4	716	2,043	5	482	460	0	0	18,965
325,758	81,396	53,776	184,948	337,208	1,491	20,957	161,005	334	0	2,225,865
21,418	1,210	1,630	8,767	10,536	127	4,216	6,557	3	0	113,914
3,011	123	27	840	4,153	*	290	3,312	0	0	19,680
7,185	966	330	8,212	8,296	0	1,535	1,930	0	0	57,849
3,506	37	25	920	2,625	0	835	601	0	0	23,451
811	17	95	551	1,185	0	221	226	0	0	7,169
1,925	86	0	353	888	0	17	347	0	0	8,712
1,286	0	*	511	815	425	288	163	4	0	6,294
17,160	2,586	2,513	5,757	16,559	959	1,026	5,061	0	0	142,745
591,815	163,933	329,299	504,452	1,081,858	59,532	200,055	808,112	7,223	102	8,188,233
699	0	4	303	1,195	0	59	186	21	0	6,113
36,240	1,014	3,959	15,767	36,049	57	1,287	16,534	1,451	0	256,349
15,998	12,201	7,067	51,013	68,924	11,502	47,342	15,820	32	0	331,874
3,611	25	273	733	4,845	0	19	1,079	12	0	19,212
563,570	93,995	121,683	280,718	464,314	17,469	81,094	267,118	4,521	0	3,899,844
30,766	3,422	2,933	12,542	22,045	18	4,206	5,810	31	0	177,176
61,027	8,098	7,451	21,927	37,420	112	15,317	40,793	5	13	363,366
334	250	148	2,325	2,053	140	116	322	0	0	9,041
11,072	1,123	604	14,464	15,916	7,390	11,612	5,059	3	17	112,041
7,207	2,336	1,534	13,750	16,893	3,802	7,284	5,350	2,689	0	111,067
789	0	23	572	1,014	20	1,120	29	0	19	6,372
6,679	301	374	2,780	3,987	166	1,789	715	0	0	33,614
978	31	16	944	1,191	0	364	3,215	0	0	15,525
810,924	148,044	110,405	279,321	556,347	45,450	31,682	305,651	808	0	4,189,415
5,289	0	0	464	1,057	*	174	151	0	0	9,266
16,396	1,249	2,803	6,397	34,714	13	675	5,595	819	0	100,519
8,471	1,465	204	3,585	3,803	72	1,056	1,101	0	0	39,369
53,824	9,462	10,320	34,030	49,517	2,234	21,781	17,542	0	*	346,010
284,163	47,145	47,913	105,713	219,642	69,780	26,867	84,751	35	26	1,566,035
13,899	558	746	5,823	6,899	17	2,822	2,502	114	0	72,696
17,950	349	860	4,131	27,233	26	1,115	820	0	0	97,683
41,126	5,804	3,506	10,273	36,271	81	2,604	9,405	99	0	216,438
155,772	27,797	20,936	44,876	142,426	1,769	15,923	42,092	0	14	892,786
303	0	0	599	512	0	1,433	94	0	0	5,176
24,290	2,198	1,397	8,180	14,066	161	1,357	4,867	2	0	118,185
32,842	2,511	5,919	9,313	28,070	121	4,930	7,544	0	0	173,275
27,910	3,758	3,877	11,089	28,553	40	2,920	10,979	10	0	187,xxx
60,720	3,264	2,403	10,310	70,821	3,041	1,787	9,044	4,870	0	256,824
25,737	2,621	3,329	7,480	18,646	71	2,772	15,252	133	0	163,938
666	17	59	1,944	2,220	0	1,878	739	7	0	11,832
4,438	160	203	2,631	3,068	0	1,119	638	0	0	20,810
15,541	243	189	1,007	25,967	0	173	1,473	*	0	75,310
7,454	19,381	10,200	56,988	68,932	29,172	24,444	21,130	0	0	299,033
29,820	3,209	1,671	6,205	30,062	9	3,197	5,508	4,993	0	230,414
175,728	15,238	29,574	67,767	75,915	2,356	4,487	73,682	56	27	1,101,402
4,321	458	415	2,110	4,393	3	674	3,611	832	0	77,042
16,907	1,769	1,560	3,583	23,285	34	3,258	3,913	4	0	114,442
13,414	6,012	3,365	19,043	32,991	7,492	18,954	6,528	34	0	217,674
4,714	13	70	777	5,487	*	74	330	6	0	20,168
775	142	35	1,686	2,192	1,125	182	104	0	0	8,138
1,386	535	1,078	5,726	5,208	2,292	2,060	953	0	0	29,722
10,101	270	392	893	6,971	16	565	816	540	0	33,644
20,129	5,230	3,303	49,431	41,330	20,621	40,158	20,970	0	*	294,899
3,578	336	889	5,694	9,805	0	2,879	1,875	4	0	54,326
6,833	461	8	1,501	9,094	3	167	1,651	0	0	50,947
179,769	15,948	29,912	58,436	190,169	3,939	3,521	106,867	5	262	1,083,870
18,911	1,280	1,180	2,490	32,745	77	455	10,281	9	0	102,308
174,297	28,591	24,588	45,071	271,663	40,245	3,604	244,006	66	16,568	1,506,909
5,773,866	**953,773**	**1,146,081**	**2,453,230**	**5,498,656**	**396,532**	**708,938**	**3,550,074**	**31,080**	**17,062**	**39,263,021**

* Less than $500.

RETAIL TRADE SALES BY COUNTY CALENDAR YEARS 1976-1985

Thousands of Dollars

County	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985
Adams	$823,670	$956,423	$1197,426	$1443,045	$1477,913	$1771,362	$1778,299	$1947,911	$2115,045	$2225,815
Alamosa	51,207	54,940	59,468	69,915	83,320	87,228	83,472	85,553	92,805	99,104
Arapahoe	1,055,687	1,242,28:	1,533,103	1,801,115	2,012,420	2,473,841	2,664,612	3,094,588	3,414,483	3,667,771
Archuleta	11,679	12,537	15,301	16,437	21,050	23,458	26,952	26,466	32,082	33,146
Baca	26,256	26,152	27,799	38,032	35,119	35,590	30,298	30,249	28,864	27,833
Bent	13,223	13,044	14,083	14,457	14,871	15,310	17,522	17,179	16,241	16,970
Boulder	564,725	640,580	766,439	892,671	926,876	1,040,162	1,123,879	1,280,058	1,406,317	1,494,466
Chaffee	43,970	47,361	56,607	67,335	68,425	71,046	69,752	72,551	75,357	78,886
Cheyenne	8,414	8,909	10,790	13,794	15,157	15,562	18,572	19,072	18,880	10,664
Clear Creek	17,851	18,932	21,567	25,146	17,146	31,722	30,561	31,694	34,839	40,535
Conejos	10,406	11,553	11,683	13,315	14,418	16,155	16,299	16,529	16,958	15,490
Costilla	3,441	3,210	3,378	3,549	3,430	3,710	4,489	4,318	4,191	4,583
Crowley	5,869	5,881	5,655	5,632	4,824	7,912	9,682	6,954	7,194	7,226
Custer	2,113	2,022	2,316	3,021	3,538	3,577	4,287	5,021	5,031	5,471
Delta	51,554	58,481	63,916	80,695	82,955	89,784	93,404	94,117	96,059	91,356
Denver	2,223,497	2,420,806	2,733,591	3,126,169	3,249,582	3,651,840	3,535,334	3,625,537	3,861,028	4,056,661
Dolores	3,251	3,401	4,086	4,312	4,516	4,540	4,263	5,471	5,408	4,828
Douglas	23,342	29,278	49,419	63,610	68,242	83,959	93,078	117,408	140,695	163,700
Eagle	61,783	67,413	88,696	122,718	142,145	158,565	166,794	175,818	197,947	214,440
Elbert	8,707	9,110	10,982	13,785	13,773	14,105	14,633	14,420	14,927	15,389
El Paso	908,524	1,029,360	1,195,548	1,363,363	1,436,834	1,623,043	1,741,079	2,003,870	2,185,146	2,432,382
Fremont	64,163	67,670	79,309	91,165	95,418	101,050	104,561	117,270	127,895	129,188
Garfield	90,789	96,657	120,382	148,046	172,572	217,733	238,662	215,659	218,171	217,532
Gilpin	3,859	4,098	4,564	5,312	6,414	7,080	6,475	6,638	6,532	6,516
Grand	26,224	29,425	35,468	45,318	49,298	54,098	54,671	58,511	63,214	66,584
Gunnison	31,284	32,175	42,110	56,232	62,000	65,637	65,169	68,130	70,103	70,643
Hinsdale	1,124	1,417	1,701	2,097	2,541	3,083	3,573	4,427	5,150	4,538
Huerfano	17,082	17,166	18,336	20,868	23,613	24,444	24,705	25,541	24,474	24,597
Jackson	4,983	6,341	7,667	10,540	12,925	9,917	9,658	7,920	8,473	8,319
Jefferson	1,154,433	1,301,548	1,546,597	1,797,733	2,083,473	2,222,787	2,353,615	2,702,498	2,937,680	3,052,420
Kiowa	6,617	6,057	6,325	7,242	7,500	6,636	7,392	9,468	8,821	8,396
Kit Carson	51,734	48,373	58,730	74,616	82,840	82,800	81,195	106,516	89,726	84,110
Lake	25,742	26,759	30,269	36,232	41,247	43,144	32,418	27,719	27,531	28,547
La Plata	92,918	102,278	113,916	139,323	161,115	187,240	196,395	219,062	241,881	242,119
Larimer	438,688	512,687	614,252	730,974	756,498	818,399	835,370	934,178	1,023,458	1,100,700
Las Animas	36,647	34,531	48,585	42,676	45,337	47,011	46,270	48,350	48,509	48,338
Lincoln	23,898	26,869	28,197	39,434	48,564	58,052	54,246	54,238	65,787	56,608
Logan	96,769	88,848	100,310	122,721	136,313	141,107	142,587	149,477	150,740	147,823
Mesa	270,522	328,488	386,341	468,763	550,957	717,276	705,417	656,350	624,797	637,089
Mineral	3,353	2,271	2,292	2,706	3,584	3,529	3,347	3,314	3,098	3,304
Moffat	44,688	50,817	69,105	93,063	93,162	96,090	99,192	90,746	93,482	88,259
Montezuma	62,549	71,053	84,770	91,587	105,265	114,004	107,650	121,337	126,750	129,056
Montrose	74,036	82,027	95,018	111,974	117,797	127,170	124,799	133,791	132,688	133,354
Morgan	92,191	91,818	107,222	135,713	154,763	189,796	195,103	192,142	197,144	185,847
Otero	68,694	71,731	74,811	86,427	93,655	93,436	94,982	98,445	105,519	108,420
Ouray	3,954	4,082	4,519	5,101	6,521	7,081	7,463	7,375	8,006	8,092
Park	5,894	8,049	9,836	12,802	12,706	14,855	15,083	15,218	13,993	15,693
Phillips	44,916	35,677	43,104	45,078	54,865	56,893	52,934	57,195	64,059	53,438
Pitkin	77,639	78,694	98,092	124,587	127,106	134,529	140,204	147,310	163,530	184,512
Prowers	71,499	71,715	79,367	102,418	107,288	117,757	96,394	100,787	108,478	113,861
Pueblo	395,474	431,044	486,003	557,930	555,901	603,036	586,975	595,828	648,361	663,781
Rio Blanco	12,369	14,827	17,924	21,968	25,191	39,804	34,354	26,230	25,987	24,770
Rio Grande	42,570	46,385	48,678	55,841	63,023	74,832	76,764	75,490	83,998	96,169
Routt	45,118	49,064	67,286	82,905	89,145	93,267	93,566	95,971	102,166	108,866
Saguache	10,175	10,723	11,268	12,052	15,481	16,278	14,597	15,478	17,605	17,067
San Juan	2,083	2,380	2,774	2,965	3,450	4,083	5,225	5,234	5,332	5,661
San Miguel	7,552	10,389	13,662	14,527	15,899	13,552	14,957	14,687	17,265	20,073
Summit	34,255	45,693	62,665	82,220	95,086	108,427	123,096	134,458	146,480	162,686
Teller	12,874	15,155	19,487	23,218	26,865	32,131	32,718	35,960	39,812	40,266
Washington	15,681	16,091	18,013	21,975	24,697	26,640	25,593	26,385	29,670	28,293
Weld	350,752	363,750	414,627	491,197	502,358	571,908	581,551	636,302	651,167	681,511
Yuma	65,969	63,957	71,795	90,210	99,315	104,584	96,496	88,687	89,030	81,264
Out of State	149,453	128,145	114,391	139,229	238,348	271,282	350,155	388,622	616,566	713,685
STATE TOTALS	$10,089,348	$11,177,340	$13,152,043	$15,457,883	$16,897,124	$18,979,862	$19,496,987	$21,225,061	$23,029,885	$24,339,538

NOTE: Retail trade consists of retail sales in the building materials and farm equipment, general merchandise, food stores, auto dealers and gas stations, clothing stores, furniture stores, eating and drinking places, and miscellaneous retail stores categories.

RETAIL SALES BY COUNTY CALENDAR YEARS 1976-1985

Thousands of Dollars

County	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985
Adams	1,288,492	1,514,871	1,844,429	2,198,059	2,390,634	2,791,783	2,848,850	3,064,906	3,493,417	3,710,615
Alamosa	68,300	74,129	80,519	94,485	106,933	117,044	115,782	118,988	128,976	132,270
Arapahoe	1,578,065	1,763,827	2,061,966	2,445,022	2,752,004	3,326,031	3,689,473	4,163,071	4,685,236	5,218,152
Archuleta	16,928	19,686	17,605	20,538	25,782	30,905	37,914	44,025	41,209	43,612
Baca	39,739	38,494	37,505	47,512	44,675	40,899	38,915	37,813	34,693	39,443
Bent	16,156	16,008	17,117	17,702	18,477	20,463	22,257	21,604	20,868	20,468
Boulder	847,247	996,914	1,160,328	1,356,351	1,421,250	1,576,480	1,777,661	1,959,505	2,211,210	2,355,011
Chaffee	56,366	60,831	71,107	90,164	94,612	97,643	99,078	102,471	108,309	113,331
Cheyenne	10,542	11,213	13,827	18,035	20,160	22,440	27,623	28,775	27,904	19,991
Clear Creek	23,485	25,313	28,535	33,251	36,938	41,090	42,485	45,187	50,018	56,219
Conejos	13,920	16,616	18,006	21,328	22,791	27,405	25,806	27,090	29,571	25,538
Costilla	4,106	4,200	3,895	4,293	4,460	5,006	6,234	6,068	8,693	8,130
Crowley	9,391	8,618	7,140	6,609	5,806	9,051	10,943	8,363	8,809	9,105
Custer	2,305	2,330	2,632	3,393	4,010	4,240	4,767	6,084	6,686	7,020
Delta	73,639	84,669	90,924	118,470	124,324	141,295	136,230	132,081	138,275	142,280
Denver	4,483,978	4,810,569	5,388,933	6,272,877	6,617,915	7,488,572	7,523,148	7,427,432	8,152,783	8,217,064
Dolores	3,981	4,312	5,256	5,724	6,739	6,025	5,916	6,829	6,564	6,013
Douglas	53,226	64,708	81,828	101,306	109,766	134,560	151,697	217,974	233,145	256,718
Eagle	94,998	102,383	129,074	183,456	212,306	235,884	246,194	262,385	301,450	329,240
Elbert	10,453	10,749	13,242	16,190	16,035	16,987	18,467	19,144	19,467	19,081
El Paso	1,293,817	1,472,760	1,688,941	1,996,089	2,099,121	2,338,319	2,592,644	3,037,785	3,422,574	3,890,663
Fremont	88,739	94,267	108,055	125,873	135,107	144,019	131,661	163,139	180,479	178,467
Garfield	158,767	152,101	175,644	224,194	263,651	348,775	383,893	353,850	366,689	366,620
Gilpin	4,457	4,827	5,536	6,667	7,947	8,525	8,321	8,172	8,705	8,949
Grand	39,497	44,221	53,253	68,727	76,401	82,200	87,036	98,035	114,163	111,007
Gunnison	45,321	47,709	59,721	80,802	92,941	95,253	98,057	100,432	103,294	108,008
Hinsdale	1,970	2,311	2,661	3,176	3,901	4,591	5,306	6,532	6,860	6,357
Huerfano	23,041	22,954	25,043	29,070	32,163	32,345	36,974	33,874	35,075	36,720
Jackson	10,098	11,667	23,075	25,803	32,259	27,042	26,006	17,489	18,693	17,338
Jefferson	1,640,264	1,803,031	2,136,558	2,445,549	2,682,141	2,941,497	3,231,241	3,621,454	3,988,395	4,141,478
Kiowa	7,869	7,296	7,447	8,711	9,186	8,352	9,038	10,338	9,757	9,286
Kit Carson	72,187	64,412	72,963	90,939	98,872	101,501	101,448	126,723	110,607	103,520
Lake	33,636	33,917	38,542	45,486	52,744	54,301	42,838	37,039	38,097	39,704
La Plata	137,559	150,910	170,717	212,125	235,875	272,481	285,679	308,377	336,930	338,557
Larimer	639,048	733,824	855,908	1,024,304	1,047,388	1,106,489	1,169,037	1,287,479	1,434,035	1,564,537
Las Animas	48,798	48,360	64,384	61,588	66,702	69,092	69,287	70,790	72,504	74,025
Lincoln	37,646	41,224	45,520	59,964	71,141	83,214	83,050	82,720	97,156	89,499
Logan	317,218	256,109	340,742	379,335	378,162	435,278	207,278	210,667	225,953	221,402
Mesa	426,870	505,224	595,361	751,007	883,277	1,142,690	1,085,592	1,017,808	962,786	913,263
Mineral	4,691	3,511	3,382	4,008	5,314	5,448	5,117	5,041	5,036	5,283
Moffat	82,878	89,893	114,564	142,518	161,680	177,728	188,457	166,223	176,241	125,287
Montezuma	87,756	100,516	117,994	137,043	155,985	174,187	60,778	177,616	172,800	176,571
Montrose	106,595	123,805	142,816	161,385	165,247	181,915	180,609	182,841	188,257	185,978
Morgan	142,652	147,114	171,301	208,338	254,669	311,763	279,009	250,236	263,774	255,345
Otero	104,627	110,456	114,896	132,785	150,933	151,638	141,002	155,728	153,920	169,071
Ouray	4,731	5,026	5,888	6,758	8,685	9,180	9,770	9,933	10,824	11,521
Park	7,325	9,514	11,814	15,943	15,866	18,338	19,004	19,672	19,425	20,848
Phillips	55,464	46,735	56,986	59,462	73,826	77,689	76,814	81,455	90,581	80,896
Pitkin	115,639	116,815	151,143	202,087	213,843	227,979	232,416	248,225	269,557	288,922
Prowers	91,196	93,674	100,978	128,170	139,351	163,432	168,353	460,893	263,750	251,093
Pueblo	982,589	1,042,765	1,169,029	1,394,686	1,404,499	1,456,860	1,164,549	1,043,653	1,185,116	1,160,692
Rio Blanco	27,934	36,049	44,979	51,650	70,400	106,379	93,578	75,780	73,244	80,020
Rio Grande	64,886	65,555	68,575	77,878	90,918	113,030	112,882	107,936	118,913	131,292
Routt	66,344	71,777	100,555	151,727	168,177	184,447	162,811	186,668	206,147	218,485
Saguache	12,878	13,438	13,930	15,211	19,421	20,106	18,224	18,747	21,505	20,947
San Juan	2,751	3,100	3,599	3,829	4,701	5,577	6,712	7,567	7,613	7,783
San Miguel	9,344	11,964	16,298	17,773	19,102	16,268	18,467	19,043	22,625	27,692
Sedgwick	22,942	23,043	26,405	33,166	37,500	40,194	38,842	38,285	35,615	35,503
Summit	54,236	67,480	93,651	124,434	154,229	173,999	212,977	228,116	247,756	293,948
Teller	15,934	18,321	23,630	29,420	33,795	39,017	40,067	44,950	50,683	52,627
Washington	25,182	25,436	29,260	35,011	40,849	46,814	47,249	46,829	50,191	54,517
Weld	584,406	559,273	630,943	760,220	781,318	909,429	995,204	1,022,895	1,111,048	1,118,319
Yuma	89,552	84,441	93,489	117,224	130,889	137,875	132,760	120,310	124,292	109,723
Out of State	468,096	498,840	463,157	639,131	848,322	1,005,876	1,211,491	1,102,503	1,265,755	1,422,117
STATE TOTALS	$16,963,249	$18,496,106	$21,313,200	$25,344,038	$27,456,115	$31,184,940	$32,240,972	$34,113,638	$37,374,805	$39,353,179

NOTE: Sum of items may not equal totals because of rounding.

NUMBER OF RETURNS, SALES BY TYPE OF SALES, AND SALES TAX BY COUNTY

Fiscal Year Ended June 30, 1986

Dollar Amounts in Thousands

County	Number of Returns	Percent of State Total	Gross Sales	Percent of State Total	Wholesale Sales	Percent of State Total
Adams	36,062	6.12	$ 6,199,368	11.33	$ 2,571,228	16.65
Alamosa	3,222	0.55	152,144	0.28	14,252	0.09
Arapahoe	61,889	10.50	7,338,330	13.41	1,845,595	11.95
Archuleta	1,784	0.30	48,147	0.09	2,182	0.01
Baca	1,305	0.22	42,850	0.08	7,135	0.05
Bent	802	0.14	21,912	0.04	2,948	0.02
Boulder	36,931	6.27	2,925,957	5.35	700,093	4.53
Chaffee	4,104	0.70	131,667	0.24	17,753	0.11
Cheyenne	692	0.12	21,422	0.04	1,742	0.01
Clear Creek	2,420	0.41	66,274	0.12	8,425	0.05
Conejos	1,095	0.19	27,104	0.05	3,652	0.02
Costilla	625	0.11	14,913	0.03	7,744	0.05
Crowley	477	0.08	9,288	0.02	576	*
Custer	629	0.11	6,534	0.01	241	*
Delta	4,737	0.80	223,564	0.41	80,819	0.52
Denver	90,770	15.40	12,966,154	23.70	4,777,921	30.93
Dolores	429	0.07	6,781	0.01	668	*
Douglas	6,023	1.02	308,395	0.56	52,046	0.34
Eagle	7,740	1.31	344,939	0.63	13,065	0.08
Elbert	976	0.17	20,730	0.04	1,518	0.01
El Paso	55,686	9.45	4,760,587	8.70	860,743	5.57
Fremont	5,142	0.87	222,995	0.41	45,820	0.30
Garfield	7,763	1.32	393,600	0.72	30,234	0.20
Gilpin	869	0.15	9,232	0.02	191	*
Grand	4,583	0.78	146,672	0.27	34,631	0.22
Gunnison	4,311	0.73	122,937	0.22	11,870	0.08
Hinsdale	632	0.11	6,547	0.01	174	*
Huerfano	1,710	0.29	37,685	0.07	4,071	0.03
Jackson	669	0.11	23,833	0.04	8,308	0.05
Jefferson	60,589	10.28	4,850,005	8.87	660,590	4.28
Kiowa	403	0.07	12,337	0.02	3,071	0.02
Kit Carson	2,076	0.35	112,667	0.21	12,148	0.08
Lake	1,483	0.25	49,167	0.09	9,798	0.06
La Plata	8,827	1.50	383,899	0.70	37,889	0.25
Larimer	32,029	5.43	2,049,630	3.75	483,595	3.13
Las Animas	2,908	0.49	85,919	0.16	13,223	0.09
Lincoln	1,490	0.25	108,045	0.20	10,363	0.07
Logan	4,719	0.80	644,306	1.18	427,868	2.77
Mesa	17,306	2.94	1,103,680	2.02	210,894	1.37
Mineral	417	0.07	5,378	0.01	203	*
Moffat	3,026	0.51	133,201	0.24	15,016	0.10
Montezuma	4,026	0.68	197,576	0.36	24,300	0.16
Montrose	5,131	0.87	229,033	0.42	41,433	0.27
Morgan	5,697	0.97	516,484	0.94	259,660	1.68
Otero	4,103	0.70	214,610	0.39	50,672	0.33
Ouray	922	0.16	12,348	0.02	516	*
Park	1,447	0.25	22,710	0.04	1,899	0.01
Phillips	1,426	0.24	86,536	0.16	11,227	0.07
Pitkin	6,912	1.17	319,052	0.58	20,019	0.13
Prowers	3,434	0.58	265,373	0.49	34,959	0.23
Pueblo	18,567	3.15	1,418,828	2.59	317,426	2.06
Rio Blanco	1,864	0.32	83,658	0.15	6,616	0.04
Rio Grande	2,716	0.46	147,832	0.27	33,391	0.22
Routt	5,052	0.86	239,801	0.44	22,127	0.14
Saguache	929	0.16	23,520	0.04	3,352	0.02
San Juan	717	0.12	8,255	0.02	117	*
San Miguel	1,333	0.23	31,027	0.06	1,305	0.01
Sedgwick	1,012	0.17	36,127	0.07	2,483	0.02
Summit	6,706	1.14	304,354	0.56	9,455	0.06
Teller	2,500	0.42	57,925	0.11	3,599	0.02
Washington	1,283	0.22	53,647	0.10	2,700	0.02
Weld	19,645	3.33	1,411,347	2.58	327,477	2.12
Yuma	3,051	0.52	117,606	0.21	15,298	0.10
Out of State [1]	11,566	1.96	2,772,935	5.07	1,266,025	8.20
STATE TOTALS [2]	**589,389**	**100.00**	**$54,709,379**	**100.00**	**$15,446,358**	**100.00**

1/ Out of state establishments and unallocated areas.

2/ Sum of items may not equal totals because of rounding. Totals do not include penalty, interest, license fees, or occasional auto sales.

NUMBER OF RETURNS, SALES BY TYPE OF SALES, & SALES TAX BY COUNTY - *CONTINUED*

Dollar Amounts in Thousands

County	Total Deductions	Percent of State Total	Retail Sales	Percent of State Total	Net Taxable SalesTax	Percent of State Total	Net Sales Tax 3/
Adams	$ 4,260,724	13.06	$ 3,628,140	9.24	$ 1,938,643	8.78	$ 56,223
Alamosa	78,143	0.24	137,892	0.35	74,000	0.34	2,146
Arapahoe	4,286,666	13.14	5,492,734	13.99	3,051,664	13.82	88,502
Archuleta	21,016	0.06	45,965	0.12	27,131	0.12	787
Baca	29,340	0.09	35,715	0.09	13,510	0.06	392
Bent	13,518	0.04	18,965	0.05	8,394	0.04	243
Boulder	1,676,371	5.14	2,225,865	5.67	1,249,587	5.66	36,240
Chaffee	71,019	0.22	113,914	0.29	60,649	0.27	1,759
Cheyenne	12,834	0.04	19,680	0.05	8,589	0.04	249
Clear Creek	38,958	0.12	57,849	0.15	27,316	0.12	792
Conejos	18,474	0.06	23,451	0.06	8,629	0.04	250
Costilla	8,301	0.03	7,169	0.02	6,612	0.03	192
Crowley	5,098	0.02	8,712	0.02	4,189	0.02	121
Custer	2,760	0.01	6,294	0.02	3,774	0.02	109
Delta	156,269	0.48	142,745	0.36	67,296	0.30	1,952
Denver	8,130,875	24.92	8,188,233	20.85	4,855,279	21.90	140,229
Dolores	4,060	0.01	6,113	0.02	2,721	0.01	79
Douglas	181,738	0.56	256,349	0.65	126,658	0.57	3,673
Eagle	109,684	0.34	331,874	0.85	235,256	1.07	6,823
Elbert	14,175	0.04	19,212	0.05	6,555	0.03	190
El Paso	2,594,023	7.95	3,899,844	9.93	2,166,564	9.81	62,833
Fremont	128,030	0.39	177,176	0.45	94,965	0.43	2,754
Garfield	194,773	0.60	363,366	0.93	198,828	0.90	5,766
Gilpin	3,410	0.01	9,041	0.02	5,821	0.03	169
Grand	66,552	0.20	112,041	0.29	80,120	0.36	2,324
Gunnison	54,082	0.17	111,067	0.28	68,854	0.31	1,997
Hinsdale	2,054	0.01	6,372	0.02	4,493	0.02	130
Huerfano	21,680	0.07	33,614	0.09	16,005	0.07	464
Jackson	16,697	0.05	15,525	0.04	7,136	0.03	207
Jefferson	2,405,348	7.37	4,189,415	10.67	2,444,657	11.07	70,898
Kiowa	8,910	0.03	9,266	0.02	3,427	0.02	99
Kit Carson	67,368	0.21	100,519	0.26	45,299	0.21	1,314
Lake	28,510	0.09	39,369	0.10	20,657	0.09	599
La Plata	179,390	0.55	346,010	0.88	204,509	0.93	5,931
Larimer	1,150,802	3.53	1,566,035	3.99	898,829	4.07	26,067
Las Animas	53,278	0.16	72,696	0.19	32,641	0.15	947
Lincoln	78,738	0.24	97,683	0.25	29,307	0.13	850
Logan	525,508	1.61	216,438	0.55	118,798	0.54	3,445
Mesa	636,648	1.95	892,786	2.27	467,032	2.12	13,545
Mineral	1,608	*	5,176	0.01	3,770	0.02	109
Moffat	62,844	0.19	118,185	0.30	70,356	0.32	2,040
Montezuma	102,611	0.31	173,275	0.44	94,964	0.43	2,754
Montrose	126,943	0.39	187,600	0.48	102,089	0.46	2,961
Morgan	402,806	1.23	256,824	0.65	113,678	0.51	3,297
Otero	141,225	0.43	163,938	0.42	73,385	0.33	2,128
Ouray	4,102	0.01	11,832	0.03	8,246	0.04	239
Park	11,681	0.04	20,810	0.05	11,029	0.05	320
Phillips	68,908	0.21	75,310	0.19	17,628	0.08	511
Pitkins	90,451	0.28	299,033	0.76	228,600	1.04	6,630
Prowers	190,150	0.58	230,414	0.59	75,223	0.34	2,182
Pueblo	887,584	2.72	1,101,402	2.81	531,244	2.41	15,407
Rio Blanco	55,922	0.17	77,042	0.20	27,736	0.13	804
Rio Grande	93,175	0.29	114,442	0.29	54,658	0.25	1,585
Routt	99,445	0.30	217,674	0.55	140,356	0.64	4,071
Saguache	14,565	0.04	20,168	0.05	8,955	0.04	260
San Juan	2,280	0.01	8,138	0.02	5,975	0.03	173
San Miguel	9,976	0.03	29,722	0.08	21,052	0.10	611
Sedgwick	21,457	0.07	33,644	0.09	14,670	0.07	425
Summit	96,801	0.30	294,899	0.75	207,552	0.94	6,019
Teller	25,583	0.08	54,326	0.14	32,341	0.15	938
Washington	40,045	0.12	50,947	0.13	13,603	0.06	395
Weld	873,884	2.68	1,083,870	2.76	537,463	2.43	15,587
Yuma	71,791	0.22	102,308	0.26	45,816	0.21	1,329
Out of State	1,799,075	5.51	1,506,909	3.84	973,859	4.41	28,243
STATE TOTALS	**32,630,736**	**100.00**	**39,263,021**	**100.00**	**22,078,643**	**100.00**	**640,310**

3/ Percentages of net sales tax are identical to those shown for net taxable sales.
* Less than 0.01%

NUMBER OF RETURNS, RETAIL SALES AND NET TAX COLLECTED BY BUSINESS CLASS

Fiscal Year Ended June 30, 1986

Thousands of Dollars

BusinessClass	Monthly Average No. Of Returns	Retail Sales	Net Tax Collected
Agriculture, Forestry and Fisheries	291	115,509	1,492
Mining	149	171,224	2,496
Contract Construction	1,099	706,846	5,995
Manufacturing	1,468	2,774,082	31,672
Transportation, Communications, Electric, Gas, and Sanitary Services	1,100	3,653,803	54,152
Wholesale Trade	2,265	2,833,780	39,500
Retail Trade:			
Building Materials Hardware and Farm Equipment:			
Lumber and Other Building Material Dealers	700	968,064	23,634
Heating and Plumbing Equipment Dealers	129	104,424	1,802
Paint, Glass and Wallpaper Stores	318	168,170	2,631
Electrical Supply Stores	148	153,296	3,058
Hardware Stores	455	258,107	6,324
Farm Equipment Stores	170	156,996	3,172
Subtotal	**1,919**	**1,809,057**	**40,621**
General Merchandise:			
Department Stores	159	1,260,916	33,907
Mail-Order Houses	142	293,495	6,715
Limited-Price Variety Stores	98	326,406	8,723
Merchandise Vending Machine Operators	104	28,333	472
Direct Selling Organizations	899	80,422	1,764
Miscellaneous General Merchandise Stores	401	263,493	6,587
Subtotal	**1,802**	**2,253,065**	**58,167**
Food Stores:			
Grocery Stores	1,240	4,223,511	30,290
Meat and Fish Markets	73	25,125	124
Fruit and Vegetable Markets	29	6,987	46
Candy, Nut and Confectionery Stores	82	13,183	141
Dairy Products Stores	193	43,122	729
Retail Bakeries	264	44,507	802
Miscellaneous Food Stores	169	59,928	672
Subtotal	**2,050**	**4,416,364**	**32,804**
Automotive Dealers and Service Stations:			
M.V. Dealers (New and Used Cars)	463	3,125,589	60,032
M.V. Dealers (Used Cars Only)	494	267,978	5,687
Tire, Battery, and Accessory Dealers	1,024	456,476	9,760
Gasoline Service Stations	1,220	1,628,066	5,817
Mobile Home and Trailer Dealers	124	32,391	742
Misc. Aircraft, Marine, and Automotive Dealers	210	263,365	3,870
Subtotal	**3,533**	**5,773,866**	**85,908**
Apparel and Accessories:			
Men's/Boy's Clothing and Furnishing Stores	229	105,075	2,930
Women's Ready-to-Wear Stores	655	218,998	6,158
Women's Accessory and Specialty Stores	35	4,251	122
Children's and Infants' Wear Stores	01	24,755	633
Family Clothing Stores	344	381,975	10,605
Shoe Stores	461	143,024	4,073
Custom Tailors	51	6,529	138
Furriers and Fur Shops	24	17 050	277
Miscellaneous Apparel and Accessory Stores	183	52,116	1,351
Subtotal	**2,082**	**$ 953,773**	**$ 26,286**

NUMBER OF RETURNS, RETAIL SALES AND NET TAX COLLECTED BY BUSINESS - *CONTINUED*

Fiscal Year Ended June 30, 1986

Business Class	Monthly Average No. Of Returns	Retail Sales	Net Tax Collected
Furniture, Home Furnishings and Equipment:			
Furniture, Home Furnishings and Equipment Stores	1,979	797,944	16,731
Household Appliance Stores	227	137,900	3,525
Radio, Television, and Music Stores	487	210,237	5,175
Subtotal	**2,694**	**1,146,081**	**25,431**
Eating and Drinking Places:			
Eating Places	2,940	1,212,079	33,596
Drinking Places	2,946	1,241,150	34,268
Subtotal	**5,886**	**2,453,230**	**67,863**
Miscellaneous Retail Stores:			
Drug and Proprietary Stores	399	419,377	6,819
Liquor Stores	1,032	455,249	12,315
Antique and Secondhand Stores	774	84,200	2,112
Book and Stationery Stores	549	292,243	6,443
Sporting Goods and Bicycle Shops	940	360,294	8,905
Farm and Garden Supply Stores	443	401,488	3,486
Jewelry Stores	497	136,451	3,340
Fuel and Ice Dealers	201	71,848	527
Retail Stores Not Elsewhere Classified	9,524	3,277,506	54,647
Subtotal	14,359	5,498,656	98,595
Finance, Insurance and Real Estate	489	396,532	7,522
Hotels and Other Lodging Places	1,153	708,938	18,586
Personal Service Other Than Lodging	6,699	3,550,074	42,504
Government Facilities	44	31,080	339
Nonclassifiable Establishments	35	17,062	378
State Totals [1/]	**$49,116**	**$39,263,021**	**$640,310**

1/ Sum of items may not equal totals because of rounding. Totals do not include penalty, interest, license fees or occasional auto sales.

NUMBER OF RETURNS, GROSS SALES, DEDUCTIONS AND NET TAXABLE SALES BY BUSINESS CLASS
Fiscal Year Ended June 30, 1986

Thousands of Dollars

Business Class	Monthly Average No. Of Returns	Gross Sales	Deductions	Net Taxable Sales	Percent Of Total Net Taxable Sales
Agriculture, Forestry & Fisheries	291	$ 215,390	$ 163,949	$ 51,442	0.23
Mining	149	268,810	182,753	86,057	0.39
Contract Construction	1,099	829,961	623,238	206,723	0.94
Manufacturing	1,468	6,627,548	5,535,444	1,092,104	4.95
Transportation, Communication, Electric,Gas,&Sanitary SVCS	1,100	4,004,841	2,137,610	1,867,231	8.46
Wholesale Trade	2,265	9,056,967	7,694,942	1,362,025	6.17
Retail Trade:					
Building Materials & Farm Equip.	1,919	2,225,810	825,135	1,400,674	6.34
General Merchandise	1,802	2,293,330	287,654	2,005,676	9.08
Food Stores	2,050	4,866,629	3,735,509	1,131,120	5.12
Automotive Dealers and Service Stations	3,533	7,304,391	4,342,159	2,962,232	13.42
Apparel and Accessory Stores	2,082	971,844	65,464	906,379	4.11
Furniture and Home Furnishings Stores	2,694	1,362,245	485,373	876,872	3.97
Eating and Drinking Places	5,886	2,509,919	169,905	2,340,014	10.60
Miscellaneous Retail Stores	14,359	7,069,791	3,670,191	3,399,600	15.40
Finance, Insurance&Real Estate	489	445,700	186,334	259,366	1.17
Hotels & Other Lodging Places	1,153	712,388	71,517	640,871	2.90
Services Other Than Lodging	6,699	3,890,015	2,424,467	1,465,548	6.64
Government Facilities	44	33,608	21,925	11,683	0.05
Nonclassifiable Establishments	35	20,193	7,166	13,027	0.06
STATE TOTALS [1/]	**49,116**	**$54,709,379**	**$32,630,736**	**$22,078,643**	**100.00**

1/ Sum of items may not equal totals because of rounding. Totals do not include penalty, interest, license fees, or occasional auto sales.

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY

Fiscal Year Ended June 30, 1986

County/City	Gross Sales	Retail Sales	Net Tax Collection
ADAMS	$ 6,199,367,537	$ 3,628,139,763	$ 56,223,076
Aurora	1,088,050,738	689,737,070	10,122,550
Bennett	8,983,883	8,264,276	85,938
Brighton	190,088,458	144,669,449	2,386,126
Broomfield	54,445,357	40,971,310	550,406
Commerce City	771,716,934	459,974,838	6,617,619
Federal Heights	138,058,985	119,508,869	1,766,406
Northglenn	354,813,127	308,906,298	6,126,682
Strasburg	2,223,891	2,026,511	35,732
Thornton	578,868,504	478,374,684	8,107,062
Westminster	232,856,080	214,483,882	2,935,890
Remainder of County	2,779,261,580	1,161,222,576	17,488,665
ALAMOSA	152,143,781	137,891,771	2,146,186
Alamosa	131,251,980	118,410,880	1,903,637
Remainder of County	20,891,801	19,480,891	242,549
ARAPAHOE	7,338,329,849	5,492,734,905	88,502,030
Aurora	1,949,936,285	1,537,458,570	29,693,906
Byers	33,658,165	3,812,402	70,035
Deer Trail	1,199,608	1,169,669	12,787
Englewood	1,548,747,139	1,091,102,672	17,624,009
Glendale	746,691,133	733,566,587	5,387,937
Greenwood Village	208,801,904	165,027,467	3,136,912
Littleton	695,028,095	552,215,366	9,825,250
Sheridan	230,423,834	131,218,259	2,233,414
Strasburg	8,145,839	6,635,882	58,756
Remainder of County	1,915,697,847	1,270,526,931	20,459,024
ARCHULETA	48,147,445	45,965,379	786,868
Pagosa Springs	30,979,860	29,568,722	505,082
Remainder of County	17,167,585	16,396,657	281,786
BACA	42,850,360	35,714,893	391,834
Campo	354,421	354,274	6,427
Pritchett	241,076	211,621	3,881
Springfield	28,181,100	25,666,827	264,125
Walsh	6,398,119	4,819,433	53,985
Remainder of County	7,675,644	4,662,738	63,416
BENT	21,912,403	18,964,638	243,451
Las Animas	15,912,164	14,162,529	203,672
Remainder of County	6,000,239	4,802,109	39,779
BOULDER	2,925,957,415	2,225,864,897	36,239,810
Boulder	1,516,641,203	1,249,412,273	21,670,190
Broomfield	223,265,700	99,723,211	1,691,927
Lafayette	101,792,700	67,944,717	787,472
Longmont	631,620,137	471,902,559	8,221,620
Louisville	103,124,096	85,112,928	1,124,660
Lyons	11,586,541	9,902,683	111,020
Nederland	7,832,944	7,483,062	98,245
Niwot	2,682,161	2,407,961	35,994
Remainder of County	327,411,933	231,975,503	2,498,682
CHAFFEE	131,667,180	113,913,883	1,758,937
Buena Vista	29,103,936	26,311,123	387,698
Poncha Springs	6,170,731	5,815,679	90,223
Salida	61,082,586	53,608,159	773,152
Remainder of County	35,309,927	28,178,922	507,864
CHEYENNE	21,422,402	19,680,244	249,083
Cheyenne Wells	9,335,723	8,453,597	94,964
Kit Carson	2,065,417	2,041,975	30,371
Remainder of County	10,021,262	9,184,672	123,748

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY - *CONTINUED*

FISCAL YEAR ENDED JUNE 30, 1986

County/City	Gross Sales	Retail Sales	Net Tax Collection
CLEAR CREEK	66,273,985	57,849,130	792,237
Empire	1,749,199	1,730,537	25,950
Georgetown	14,581,225	14,101,054	203,039
Idaho Springs	29,715,364	28,486,085	408,414
Silver Plume	964,176	872,559	7,583
Remainder of County	19,264,021	12,658,895	147,251
CONEJOS	27,103,603	23,451,263	250,256
Antonito	5,865,689	5,187,977	54,066
La Jara	6,337,036	6,194,639	61,908
Manassa	3,207,832	2,384,758	38,454
Romeo	687,289	687,289	4,496
Remainder of County	11,005,757	8,996,600	91,332
COSTILLA	14,912,858	7,168,692	191,775
Blanca	710,932	690,486	11,079
Fort Garland	2,825,351	2,473,976	19,410
San Luis	2,449,241	2,411,918	34,791
Remainder of County	8,927,334	1,592,312	126,495
CROWLEY	9,287,717	8,712,057	121,484
Ordway	7,571,117	7,130,363	106,407
Remainder of County	1,716,600	1,581,694	15,077
CUSTER	6,534,409	6,293,558	109,476
Westcliffe	3,699,964	3,586,183	72,222
Remainder of County	2,834,445	2,707,375	37,254
DELTA	223,564,250	142,744,956	1,951,691
Cedaredge	7,288,162	5,856,089	88,577
Crawford	1,118,905	992,290	16,628
Delta	130,569,666	82,948,675	1,106,614
Hotchkiss	10,556,682	10,104,772	114,223
Paonia	33,042,090	9,811,287	165,986
Remainder of County	40,988,745	33,031,843	459,663
DENVER City and County	12,966,153,866	8,188,232,847	140,228,897
DOLORES	6,781,152	6,112,994	78,917
Dove Creek	5,749,722	5,134,261	62,015
Remainder of County	1,031,430	978,733	16,902
DOUGLAS	308,395,450	256,349,179	3,673,351
Castle Rock	95,219,354	83,098,792	1,456,623
Franktown	4,900,155	3,338,714	50,912
Parker	43,009,201	37,013,681	486,748
Sedalia	4,239,389	3,600,617	50,384
Remainder of County	161,027,351	129,297,375	1,628,684
EAGLE	344,939,226	331,874,048	6,822,673
Avon	25,553,245	24,683,635	352,349
Basalt	10,459,104	10,361,443	126,846
Eagle	18,577,578	16,976,364	252,274
Gypsum	2,737,595	2,696,545	34,799
Minturn	7,338,047	6,993,606	156,926
Red Cliff	396,726	385,549	5,698
Vail	191,783,372	189,349,158	4,444,138
Remainder of County	88,093,559	80,427,748	1,449,643
ELBERT	20,729,578	19,211,920	190,110
Agate	740,028	726,864	2,707
Elizabeth	6,862,252	6,432,537	86,520
Kiowa	3,272,762	2,896,106	27,731
Simla	1,742,579	1,736,743	21,873
Remainder of County	8,111,957	7,419,670	51,279

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY - *CONTINUED*

Fiscal Year Ended June 30, 1986

County/City	Gross Sales	Retail Sales	Net Tax Collection
EL PASO	4,760,587,409	3,899,844,475	62,833,210
Calhan	9,633,320	7,764,399	89,970
Colorado Springs	4,347,319,474	3,535,217,604	58,635,021
Fountain	38,376,879	33,241,946	595,432
Green Mountain Falls	1,872,306	1,837,681	40,659
Manitou Springs	20,235,820	19,408,678	400,860
Monument	17,823,790	16,445,203	176,780
Palmer Lake	2,927,216	2,662,288	63,183
Security	29,888,523	29,367,408	316,669
Remainder of County	292,510,081	253,899,268	2,514,636
FREMONT	222,995,267	177,175,500	2,754,117
Canon City	146,821,207	126,272,753	1,952,945
Florence	19,307,956	17,966,139	243,682
Penrose	3,575,997	3,421,871	58,547
Remainder of County	53,290,107	29,514,737	498,943
GARFIELD	393,600,207	363,366,452	5,766,249
Carbondale	27,887,343	26,895,484	394,268
Glenwood Springs	246,589,083	230,323,082	3,783,453
New Castle	2,055,861	2,041,572	24,463
Parachute	5,893,185	5,793,060	122,891
Rifle	45,134,823	40,033,880	560,616
Silt	4,014,630	3,977,876	47,591
Remainder of County	62,025,282	54,301,498	832,967
GILPIN	9,231,570	9,040,954	168,825
Black Hawk	2,470,265	2,422,924	32,283
Central City	4,655,089	4,634,311	119,020
Remainder of County	2,106,216	1,983,719	17,522
GRAND	146,672,045	112,040,594	2,323,595
Fraser	12,294,035	12,167,639	174,086
Granby	23,898,426	22,456,197	400,097
Grand Lake	12,468,512	8,051,160	181,927
Hot Sulphur Springs	1,079,081	1,076,529	19,126
Kremmling	15,579,206	13,989,020	212,825
Winter Park	28,764,909	28,301,892	758,721
Remainder of County	52,587,876	25,998,157	576,813
GUNNISON	122,936,604	111,066,659	1,996,933
Crested Butte	15,161,263	14,677,538	329,477
Gunnison	74,248,065	69,456,518	1,062,974
Mount Crested Butte	15,275,978	14,928,229	373,498
Remainder of County	18,251,298	12,004,374	230,984
HINSDALE	6,546,899	6,372,473	130,334
Lake City	4,007,022	3,865,872	82,853
Reainder of County	2,539,877	2,506,601	47,481
HUERFANO	37,684,941	33,614,412	464,189
La Veta	5,620,960	4,607,112	64,412
Walsenburg	23,573,424	20,707,408	274,769
Reainder of County	8,490,557	8,299,892	125,008
JACKSON	23,832,925	15,525,166	206,976
Walden	8,472,927	8,266,014	118,176
Remainde of County	15,359,998	7,259,152	88,800

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY - *CONTINUED*

Fiscal Year Ended June 30, 1986

County/City	Gross Sales	Retail Sales	Net Tax Collection
JEFFERSON	4,850,004,621	4,189,414,550	70,898,253
Arvada	618,132,434	519,050,870	8,439,698
Broomfield	35,294,319	24,264,646	335,761
Conifer	2,882,927	28,320,644	426,922
Edgewater	58,684,235	57,236,878	662,845
Evergreen	54,404,215	49,388,005	620,990
Golden	290,928,781	206,995,107	3,511,874
Kittredge	1,631,301	1,521,263	24,519
Lakeside	54,747,266	52,954,650	1,358,770
Lakewood	1,935,166,473	1,730,919,492	31,421,504
Morrison	5,136,115	4,766,982	91,572
Mountain View	7,090,534	6,305,915	149,630
Westminster	175,752,803	170,390,437	3,629,577
Wheat Ridge	602,609,121	492,608,813	6,295,353
Remainder of County	977,544,097	844,690,848	13,929,238
KIOWA	12,336,778	9,265,717	99,380
Eads	5,901,138	5,447,202	65,974
Remainder of County	6,435,640	3,818,515	33,406
KIT CARSON	112,667,358	100,519,009	1,313,775
Burlington	54,315,212	49,166,285	753,325
Flagler	4,623,532	13,547,196	129,529
Seibert	7,377,219	7,362,203	26,045
Stratton	6,897,039	6,683,923	109,498
Remainder of County	29,454,356	23,759,402	295,378
LAKE	49,166,896	39,369,178	599,087
Leadville	21,211,697	20,679,340	406,640
Twin Lakes	79,347	78,132	741
Remainder of County	27,875,852	18,611,706	191,706
LA PLATA	383,898,546	346,009,909	5,931,060
Bayfield	8,375,291	8,014,215	97,058
Durango	301,042,550	271,135,757	4,728,493
Ignacio	5,370,666	5,146,576	55,482
Remainder of County	69,110,039	61,713,361	1,050,027
LARIMER	2,049,630,450	1,566,035,211	26,067,355
Berthoud	31,440,840	19,006,134	282,136
Estes Park	80,447,924	76,637,055	1,524,299
Fort Collins	1,155,939,436	919,203,914	15,926,647
Loveland	403,433,709	300,981,882	4,767,700
Wellington	5,025,905	4,796,274	55,595
Remainder of County	373,342,636	245,409,952	3,510,978
LAS ANIMAS	85,918,834	72,696,162	946,670
Aguilar	2,804,089	2,706,598	27,290
Trinidad	73,435,161	61,611,780	787,966
Remainder of County	9,679,584	8,377,784	131,414
LINCOLN	108,045,492	97,682,797	849,989
Arriba	12,959,078	12,817,121	9,626
Genoa	4,311,040	2,755,685	5,327
Hugo	20,340,407	15,689,848	133,462
Limon	66,726,553	63,055,830	648,310
Remainder of County	3,708,414	3,364,313	53,264
LOGAN	644,305,701	216,437,655	3,445,334
Crook	518,831	484,078	7,516
Fleming	5,776,174	5,709,732	10,259
Iliff	177,593	164,191	2,600
Merino	1,326,010	1,242,483	10,701
Sterling	581,513,408	159,086,578	2,959,416
Remainder of County	54,993,685	49,750,593	454,842

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY - *CONTINUED*

Fiscal Year Ended June 30, 1986

County/City	Gross Sales	Retail Sales	Net Tax Collection
MESA	1,103,679,993	892,785,637	13,544,683
Clifton	22,119,764	20,853,955	359,614
Collbran	2,482,145	2,415,742	30,532
De Beque	755,326	713,176	9,100
Fruita	31,137,134	22,635,868	292,854
Gateway	107,935	102,876	1,395
Grand Junction	854,353,177	701,735,969	11,092,129
Palisade	8,697,156	7,537,911	96,909
Remainder of County	184,027,356	136,790,140	1,662,150
MINERAL	5,378,259	5,175,534	109,341
Creede	3,260,154	3,186,377	55,192
Remainder of County	2,118,105	1,989,157	54,149
MOFFAT	133,200,756	118,184,845	2,040,462
Craig	125,397,969	110,838,425	1,882,845
Dinosaur	4,266,543	4,264,635	106,792
Remainder of County	3,536,244	3,081,785	50,825
MONTEZUMA	197,575,509	173,275,135	2,754,125
Cortez	146,785,795	128,982,733	2,009,953
Dolores	4,288,008	3,993,204	70,245
Mancos	5,086,198	4,847,236	63,860
Remainder of County	41,415,508	35,451,962	610,067
MONTROSE	229,032,570	187,599,699	2,960,748
Cimarron	156,437	148,768	1,891
Montrose	164,162,049	143,716,938	2,442,344
Naturita	4,802,201	4,686,961	46,709
Nucla	10,781,352	10,615,490	101,30
Olathe	7,662,592	5,768,461	51,002
Remainder of County	41,467,939	22,663,081	317,272
MORGAN	516,483,639	256,823,525	3,296,818
Brush	48,077,211	41,722,809	460,910
Fort Morgan	321,284,946	116,832,155	1,999,867
Hillrose	416,911	414,282	5,306
Wiggins	76,560,407	39,631,000	118,089
Remainder of County	70,144,164	58,223,279	712,646
OTERO	214,609,772	163,938,161	2,128,321
Cheraw	804,130	802,949	6,567
Fowler	7,832,809	7,347,814	63,174
La Junta	128,972,597	94,484,521	1,148,886
Manzanola	2,614,146	2,037,593	22,770
Rocky Ford	39,259,511	31,430,352	418,036
Swink	1,140,386	944,983	14,212
Remainder of County	33,986,193	26,889,949	454,676
OURAY	12,348,364	11,832,309	239,162
Ouray	8,291,890	8,050,774	187,250
Ridgway	2,522,420	2,486,099	35,589
Remainder of County	1,534,054	1,295,436	16,323
PARK	22,709,605	20,810,424	319,901
Fairplay	3,823,489	3,776,980	65,149
Remainder of County	18,886,116	17,033,444	254,752
PHILLIPS	86,536,162	75,309,597	511,283
Haxtun	14,568,382	8,429,442	119,873
Holyoke	55,432,137	50,463,702	346,605
Remainder of County	16,535,643	16,416,453	44,805
PITKIN	319,051,584	299,032,754	6,629,685
Aspen	195,736,384	191,914,944	4,257,248
Snowmass	300,661	284,851	5,356
Snowmass Village	55,865,968	55,468,949	1,423,804
Remainder of County	67,148,571	51,364,010	943,277

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY - *CONTINUED*

Fiscal Year Ended June 30, 1986

County/City	Gross Sales	Retail Sales	Net Tax Collection
PROWERS	265,373,029	230,413,550	2,181,582
Grana	999,636	971,175	18,550
Holly	18,193,728	17,606,435	100,711
Lamar	220,920,190	189,026,079	1,760,778
Wiley	3,732,884	2,922,754	56,557
Remainder of County	21,526,591	19,887,107	244,986
PUEBLO	1,418,827,954	1,101,402,414	15,406,896
Avondale	753,822	706,019	9,345
Boone	20,304,982	19,130,154	553,053
Colorado City	2,744,569	2,627,804	26,298
Pueblo	1,242,202,065	972,685,451	13,938,968
Rye	1,401,411	1,364,111	21,600
Remainder of County	151,421,105	104,888,875	857,632
RIO BLANCO	83,657,882	77,042,070	804,363
Meeker	19,500,771	15,597,165	218,321
Rangely	55,094,636	54,484,408	489,223
Remainder of County	9,062,475	6,960,497	96,819
RIO GRANDE	147,832,427	114,441,681	1,585,170
Del Norte	17,579,558	15,598,300	155,250
Monte Vista	46,910,629	39,767,219	630,190
South Fork	7,941,592	1,633,136	24,052
Remainder of County	75,400,648	57,443,026	775,678
ROUTT	239,801,423	217,674,090	4,070,563
Hayden	12,781,206	12,387,179	203,359
Oak Creek	4,607,170	4,195,621	60,505
Phippsburg	158,410	156,564	2,416
Steamboat Springs	141,494,162	129,247,041	2,858,899
Yampa	847,305	774,156	15,263
Remainder of County	79,913,170	70,913,529	930,121
SAGUACHE	23,519,582	20,168,009	259,705
Center	14,035,167	13,702,547	170,123
Saguache	3,845,236	3,427,039	49,490
Remainder of County	5,639,179	3,038,423	40,092
SAN JUAN	8,255,420	8,137985	173,300
Silverton	6,995,078	6,883,320	139,424
Remainder of County	1,260,342	1,254,665	33,876
SAN MIGUEL	31,027,270	29,722,279	610,529
Norwood	3,289,552	2,895,469	45,948
Telluride	24,230,596	23,510,019	511,280
Remainder of County	3,507,122	3,316,791	53,301
SEDGWICK	36,127,436	33,64,369	425,451
Julesburg	22,958,908	20,816,420	281,145
Ovid	2,046,988	1,957,993	26,239
Sedgwick	311,950	292,801	5,180
Remainder of County	10,809,590	10,577,155	112,887
SUMMIT	304,353,791	294,898,596	6,019,284
Breckenridge	75,633,359	74,626,347	1,737,697
Copper Mounta	26,657,535	26,643,744	539,137
Dillon	17,783,153	17,464,652	394,752
Frisco	49,551,179	47,384,160	911,625
Keystone	24,200,747	24,192,556	671,170
Silverthorn	62,583,887	57,814,356	882,475
Remainder of County	47,943,931	46,772,781	882,428
TELLER	57,924,523	54,325,646	937,985
Cripple Creek	7,591,481	7,311,254	155,593
Green Mountain Falls	169,389	169,389	4,912
Victor	1,524,610	1,499,467	23,530
Woodland Park	41,365,360	38,438,248	641,708
Remainder of County	7,273,683	6,907,288	112,242

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY - *CONTINUED*

Fiscal Year Ended June 30, 1986

County/City	Gross Sales	Retail Sales	Net Tax Collection
WASHINGTON	53,647,416	50,947,377	394,519
Akron	36,124,582	35,280,247	261,088
Cope	4,702,005	4,698,072	20,822
Otis	6,095,057	5,334,422	40,907
Remainder of County	6,725,772	5,634,636	71,702
WELD	1,411,347,025	1,083,869,672	15,587,208
Ault	7,628,567	5,615,216	67,480
Dacono	4,872,495	4,553,303	81,348
Eaton	46,973,661	36,846,252	234,608
Erie	4,801,830	4,430,354	77,435
Evans	29,946,385	21,731,098	347,710
Firestone	1,340,637	1,182,577	18,979
Frederick	9,403,498	5,764,700	81,690
Fort Lupton	64,756,246	57,357,447	810,091
Garden City	12,155,502	8,739,428	183,574
Gilcrest	3,320,466	2,085,166	43,222
Greeley	868,834,854	675,584,004	10,119,778
Grover	244,213	242,952	3,744
Hudson	6,653,099	4,928,453	55,410
Johnstown	21,032,017	18,659,695	106,073
Keenesburg	4,403,933	4,255,151	54,844
Kersey	2,698,646	2,257,857	28,157
La Salle	14,656,931	10,403,701	184,614
Mead	3,720,020	2,653,286	24,180
Milliken	2,449,705	2,247,180	19,693
Nunn	648,513	618,013	9,597
Pierce	3,108,016	1,522,736	32,099
Platteville	14,374,849	13,327,910	162,171
Severance	1,562,526	1,523,468	25,459
Windsor	18,350,447	17,834,461	327,242
Remainder of County	263,409,969	179,505,264	2,488,010
YUMA	117,606,403	102,308,428	1,328,740
Eckley	758,646	742,436	20,835
Idalia	1,448,156	1,447,256	11,324
Joes	566,367	563,966	14,183
Kirk	3,838,568	3,791,266	28,635
Wray	35,633,259	34,306,548	389,291
Yuma	54,389,659	42,035,501	546,701
Remainder of County	20,971,748	19,421,455	317,771
OUT OF STATE COMPANIES	2,772,934,562	1,506,909,226	28,242,955
STATE TOTALS	$54,709,379,365	$39,263,020,902	$640,310252

TOURISM PROMOTION TAX BY COUNTY [1/]

Fiscal Year Ended June 30, 1986

Adams	$ 149,545.12	La Plata	$ 57,226.38
Alamosa	11,583.61	Larimer	122,520.97
Arapahoe	263,506.81	Las Animas	9,147.44
Archuleta	7,925.12	Lincoln	4,220.32
Baca	1,072.52	Logan	13,194.39
Bent	1,296.67	Mesa	58,543.37
Boulder	200,346.98	Mineral	3,425.68
Chaffee	15,077.72	Moffat	9,711.43
Cheyenne	1,123.76	Montezuma	16,296.70
Clear Creek	13,488.29	Montrose	12,352.79
Conejos	1,170.81	Morgan	9,886.29
Costilla	908.18	Otero	9,644.24
Crowley	270.90	Ouray	4,394.38
Custer	1,094.10	Park	3,089.97
Delta	7,118.74	Phillips	1,026.51
Denver	707,330.12	Pitkin	154,806.15
Dolores	266.39	Prowers	8,394.61
Douglas	11,174.61	Pueblo	62,911.23
Eagle	138,316.13	Rio Blanco	2,728.66
Elbert	885.34	Rio Grande	7,344.48
El Paso	294,179.26	Routt	61,129.75
Fremont	17,679.16	Saguache	858.47
Garfield	37,077.05	San Juan	2,348.71
Gilpin	2,859.98	San Miguel	10,475.86
Grand	45,774.59	Sedgwick	1,867.55
Gunnison	30,485.21	Summit	149,389.04
Hinsdale	1,558.76	Teller	5,803.03
Huerfano	4,795.50	Washington	1,716.64
Jackson	1,117.52	Weld	61,221.13
Jefferson	252,523.78	Yuma	3,006.09
Kiowa	682.35	Out of State	465,492.36
Kit Carson	6,260.14		
Lake	4,808.06	**TOTAL [2/]**	**$3,567,477.90**

1/ Businesses with more than one location report the entire tax from the home office or location.

2/ Total represents cash collections for the tourism promotion tax. The actual amount recorded for this fund was $3,581,786.76. The difference represents the net amount of transfers to and from other funds.

TOURISM PROMOTION TAX BY INDUSTRY

Fiscal Year Ended June 30, 1986

Agriculture, Forestry & Fisheries	$423.07
Mining	.20
Contract Construction	.00
Manufacturing	4,995.51
Transportation, Communication, Electric, Gas, and Sanitary Services	7,980.19
Wholesale Trade	823.90
Retail Trade:	
Building Materials and Farm Equipment	16.14
General Merchandise	17,267.73
Food Stores	92,245.86
Automotive Dealers and Service Stations	5,214.46
Apparel and Accessory Stores	2,864.50
Furniture and Home Furnishings Stores	22,577.06
Eating and Drinking Places	2,350,180.92
Miscellaneous Retail Stores	100,928.43
Finance, Insurance and Real Estate	86,052.41
Hotels and Other Lodging Places	647,575.32
Services Other Than Lodging	228,155.80
Government Facilities	176.40
Nonclassifiable Establishments	.00
TOTAL	**$3,567,477.90** 1/

1/ Total represents cash collections for the tourism promotion tax. The actual amount recorded for this fund was $3,581,786.76. The difference represents the net amount of transfers to and from other funds.

SUMMARY OF LOCAL SALES TAX RATES NUMBER OF TAX JURISDICTIONS BY TAX RATE

As of July 1, 1986

Sales Tax Rates	Cities and Towns	Counties	Regional Transportation District	Total
0.25 %	0	1	0	1
0.50 %	0	1	0	1
0.60 %	0	0	1	1
1.00 %	21	14	0	35
1.50 %	3	1	0	4
2.00 %	91	9	0	100
2.15 %	1	0	0	1
2.50 %	2	0	0	2
2.75 %	3	0	0	3
3.00 %	43	3	0	46
3.25 %	1	0	0	1
3.50 %	5	0	0	5
4.00 %	18	1	0	19
TOTAL	**188**	**30**	**1**	**219**

COUNTY SALES TAX RATES COLLECTED BY THE STATE

As of July 1, 1986

County	Current %	County	Current %	County	Current %
Alamosa	3.0	Grand	1.0	Ouray	1.0
Archuleta	2.0	Gunnison	1.0	Pitkin	3.0
Bent	1.0	Hinsdale	4.0	(except Basalt)	2.0
Chaffee	2.0	Huerfano	1.0	Rio Blanco	2.0
Clear Creek	1.0	Jackson	3.0	Rio Grande	1.0
Costilla	1.0	Jefferson	0.5	San Juan	1.0
Custer	1.0	Lake	2.0	Sedgewick	1.0
Delta	2.0	La Plata	2.0	Summit	2.0
Eagle	1.0	Mesa	2.0	Teller	1.0
Fremont	1.5	Mineral	1.0		
Garfield	0.25	Moffat	2.0		

CITY SALES TAXES NOT COLLECTED BY THE STATE

As of July 1, 1986

Locality	Current %	Locality	Current %	Locality	Current %
Alamosa	1.0	Denver	3.5	Lakewood	2.0
Arvada	3.0	Durango	2.0	Lamar	3.0
Aurora	3.0	Edgewater	3.0	Littleton	3.0
Avon	4.0	Englewood	3.0	Longmont	2.75
Boulder	2.15	Fort Collins	2.75	Montrose	2.0
Breckenridge	2.0	Glendale	3.0	Northglenn	3.0
Central City	4.0	Golden	2.0	Pueblo	3.5
Cherry Hills Village	3.0	Grand Junction	2.0	Rifle	2.0
Colorado Springs	2.5	Greeley	3.0	Thornton	3.0
Commerce City	3.0	Greenwood Village	3.0	Westminster	3.25
Cortez	3.5	Lafayette	2.0	Wheatridge	2.0
Delta	2.0	LaJunta	3.0		

CITY SALES TAX RATES COLLECTED BY THE STATE

As of July 1, 1986

City	Current %	City	Current %	City	Current %
Akron	1.0	Fruita	2.0	Norwood	2.0
Antonito	2.0	Garden City	2.0	Nucla	2.0
Aspen	1.0	Georgetown	3.0	Oak Creek	3.0
Ault	2.0	Gilcrest	3.0	Olathe	2.0
Basalt	2.0	Glenwood Springs	2.75	Ordway	2.0
Bayfield	1.0	Granada	2.0	Otis	2.0
Bennett	2.0	Granby	4.0	Ouray	3.0
Berthod	2.0	Grand Lake	4.0	Palisade	1.0
Black Hawk	4.0	Green Mtn Falls	2.0	Palmer Lake	2.0
Blanca	2.0	Gunnison	3.0	Paonia	1.0
Brighton	3.0	Gypsum	2.0	Parachute	3.0
Broomfield	3.0	Haxtun	1.0	Parker	2.5
Brush	2.0	Hayden	3.0	Pitkin	3.0
Buena Vista	2.0	Holly	1.0	Platteville	2.0
Burlington	2.0	Holyoke	1.5	Poncha Springs	1.0
Calhan	2.0	Hot Sulphur Springs	4.0	Red Cliff	2.0
Canon City	2.0	Hotchkiss	2.0	Rico	2.0
Carbondale	3.0	Hudson	2.0	Ridgeway	3.0
Castle Rock	1.0	Idaho Springs	3.0	Rocky Ford	3.0
Cedaredge	1.5	Ignacio	1.0	Romeo	1.0
Center	2.0	Johnstown	2.0	Rosedale	1.0
Cheyenne Wells	2.0	Julesburg	1.0	Saguache	2.0
Collbran	2.0	Keenesburg	2.0	Salida	1.0
Columbine Valley	3.0	Kersey	2.0	San Luis	2.0
Craig	1.5	Kit Carson	2.0	Sedgwick	1.0
Creede	2.0	Kremmling	4.0	Severance	2.0
Crested Butte	4.0	La Jara	2.0	Sheridan	3.0
Cripple Creek	2.0	La Salle	1.0	Silt	3.0
Dacono	1.0	La Veta	2.0	Silver Cliff	2.0
De Beque	2.0	Larkspur	2.0	Silver Plume	3.0
Del Norte	2.0	Las Animas	2.0	Silverthorne	2.0
Dillon	2.0	Limon	2.0	Silverton	3.0
Dolores	2.0	Lochbuie	2.0	Snowmass Village	1.0
Dove Creek	2.0	Louisville	2.0	Springfield	2.0
Eads	2.0	Loveland	3.0	Steamboat Springs	4.0
Eagle	4.0	Lyons	3.0	Sterling	2.0
Eaton	2.0	Manassa	1.0	Telluride	4.0
Empire	3.0	Mancos	2.0	Trinidad	4.0
Erie	3.5	Manitou Springs	3.5	Vail	4.0
Estes park	4.0	Manzanola	2.0	Walsenburg	2.0
Evans	3.0	Marble	2.0	Ward	2.0
Fairplay	2.0	Mead	2.0	Wellington	2.0
Federal Heights	2.0	Milliken	2.0	Westcliffe	2.0
Firestone	2.0	Minturn	4.0	Wiggins	2.0
Florence	2.0	Monte Vista	2.0	Windsor	2.0
Fort Lupton	2.0	Monument	2.0	Winter Park	4.0
Fort Morgan	3.0	Morrison	3.0	Woodland Park	3.0
Fountain	3.0	Mt. Crested Butte	4.0	Wray	1.0
Fowler	2.0	Mountain View	3.0	Yuma	2.0
Fraiser	4.0	Naturita	2.0		
Frederick	2.0	Nederland	3.0	RTD*	0.6
Frisco	2.0	New Castle	2.0		

* The Regional Transportation District sales tax rate as of May 1, 1983, is 0.6%. The RTD district includes the counties of Denver, Boulder, Jefferson, the western halves of Adams and Arapahoe counties and parts of Douglas County.

CITY SALES TAX DISTRIBUTION AMOUNTS
Fiscal Year Ended June 30, 1986

Akron	$77,347.87
Antonito	60,193.73
Aspen	1,685,360.84
Ault	67,328.85
Basalt	212,333.56
Bayfield	52,031.32
Bennett	86,408.03
Berthoud	147,471.47
Black Hawk	54,079.43
Blanca	7,382.73
Breckenridge	3,562.86
Brighton	2,315,204.66
Broomfield	2,996,277.98
Brush	368,814.98
Buena Vista	241,499.88
Burlington	388,459.98
Calhan	40,253.57
Canon City	1,888,294.38
Carbondale	502,509.32
Castle Rock	522,077.94
Cedaredge	53,682.88
Center	131,717.15
Central City	5,284.63
Cheyenne Wells	72,692.76
Collbran	15,465.17
Columbine Valley	44,849.68
Creede	53,128.76
Crested Butte	472,485.28
Cripple Creek	115,282.49
Dacono	56,309.78
De Beque	2,048.14
Del Norte	118,731.90
Dillon	207,908.85
Dolores	52,633.10
Dove Creek	52,016.47
Eagle	375,778.03
Eaton	156,338.39
Empire	32,915.39
Erie	109,633.05
Estes Park	2,347,100.60
Evans	481,457.98
Fairplay	50,913.40
Federal Heights	1,878,714.87
Firestone	25.62
Florence	173,234.77
Ft. Lupton	421,898.48
Ft. Morgan	1,664,126.17
Fountain	368,329.69
Fowler	57,849.68
Fraser	459,835.99
Frederick	22.72
Frisco	759,787.10
Fruita	138,924.74
Garden City	96,509.18
Georgetown	200,773.29
Gilcrest	59,418.85
Glenwood Springs	2,546,751.40
Granada	17,774.72
Granby	508,920.43
Grand Lake	252,430.03
Greeley	505,782.15
Green Mountain Falls	29,901.93
Gunnison	1,150,430.04
Gypsum	29,251.38
Haxtun	42,521.45
Hayden	165,979.63
Holly	36,156.68
Holyoke	154,858.29
Hot Sulphur Springs	19,719.63
Hotchkiss	160,445.26
Hudson	18,289.71
Idaho Springs	569,976.40
Ignacio	42,797.63
Johnstown	80,118.29
Julesburg	89,566.98
Keenesburg	37,771.94
Kersey	39,436.48
Kit Carson	14,321.42
Kremmling	303,574.78
La Jara	83,621.28
La Salle	52,179.65
La Veta	67,185.41
Las Animas	202,462.98
Lakewood	241,367.39
Larkspur	37,218.03
Limon	419,215.57
Lochbuie	35,326.85
Louisville	774,112.63
Loveland	5,022,804.95
Lyons	83,599.45
Manassa	14,296.92
Mancos	71,747.30
Manitou Springs	548,491.03
Marble	1,209.25
Mead	3.87
Milliken	30,079.24
Mintum	161,312.49
Monte Vista	374,526.57
Monument	100,666.05
Morrison	102,156.00
Mt. Crested Butte	503,383.04
Mountain View	146,933.99
Naturita	50,082.46
Nederland	173,189.45
New Castle	18,871.83
Norwood	45,586.76
Nucla	52,315.79
Oak Creek	73,749.10
Olathe	66,225.69
Ordway	83,460.17
Otis	11,796.55
Ouray	221,961.92
Palisade	21,951.31
Palmer Lake	12,798.49
Paonia	77,067.00
Parachute	59,961.62
Parker	698,442.97
Pitkin	3,732.25
Platteville	89,798.47
Poncha Springs	17,656.99
Red Cliff	6,293.18
Rico	2,809.40
Ridgway	40,976.96
Rocky Ford	370,248.21
Romeo	2,512.53
Rosedale	18,041.61
Saguache	35,489.78
Salida	296,484.69
San Luis	26,527.13
Sedgwick	2,519.14
Severance	13,278.28
Sheridan	2,299,416.00
Silt	55,538.09
Silver Cliff	20,386.01
Silver Plume	10,620.45
Silverthorne	689,476.08
Silverton	169,384.74
Snowmass Village	556,014.74
Springfield	206,588.94
Steamboat Springs	4,173,247.74
Sterling	1,694,116.81
Telluride	883,748.43
Trinidad	1,218,394.54
Vail	6,737,563.20
Walsenburg	282,321.98
Ward	2,960.57
Wellington	27,880.79
Westcliffe	52,289.90
Wiggins	62,846.95
Windsor	235,562.82
Winter Park	971,354.81
Woodland Park	849,938.73
Wray	150,669.33
Yuma	391,145.07
TOTAL	**$63,230,691.45**

COUNTY SALES TAX DISTRIBUTION AMOUNTS

Fiscal Year Ended June 30, 1986

Adams County	$493,754.47
Alamosa County	1,500,361.85
*City of Alamosa	1,000,883.18
*Town of Hooper	1,871.25
Archuleta County	340,960.05
*Town of Pagosa Springs	340,960.03
Bent County	125,905.16
Chaffee County	704,606.22
*City of Buena Vista	202,919.68
*City of Poncha Springs	37,705.65
*City of Salida	493,915.11
Clear Creek County	363,092.22
Costilla County	39,251.24
*Town of San Luis	10,466.98
*Town of Blanca	2,616.76
Delta County	1,399,886.28
*City of Delta	152,330.08
*Town of Paonia	55,231.87
*Town of Hotchkiss	32,963.98
*Town of Cedaredge	46,023.56
*Town of Crawford	10,396.09
Eagle County	2,160,782.07
*City of Avon	19,127.63
*Town of Basalt	6,221.09
*Town of Eagle	15,142.25
*Town of Gypsum	2,040.33
*Town of Minturn	7,728.57
*Town of Red Cliff	390.53
*City of Vail	232,829.60
Fremont County	1,343,449.03
Garfield County	357,654.68
Grand County	929,552.17
Gunnison County	462,974.36
*City of Crested Butte	63,565.71
*City of Gunnison	230,923.58
*Town of Marble	297.72
*City of Mt. Crested Butte	66,950.21
*Town of Pitkin	529.44
Hinsdale County	39,756.08
**City of Lake City	67,167.47
Huerfano County	65,180.13
*Town of La Veta	38,021.69
*City of Walsenburg	168,381.93
Jackson County	70,209.21
**Town of Walden	94,401.52
Jefferson County	12,418,647.51
La Plata County	3,569,344.40
*City of Durango	862,971.11
*Town of Bayfield	191,771.35
*Town of Ignacio	170,197.07
Lake County	282,146.93
*City of Leadville	272,404.03
Larimer County	593.95
Mesa County	5,851,055.51
*City of Grand Junction	1,291,267.39
*City of Fruita	403,521.07
*Town of Palisade	282,464.76
*Town of Collbran	121,056.32
*Town of De Beque	121,056.32
Mineral County	35,096.30
*Town of Creede	17,547.89
Moffat County	552,007.86
*City of Craig	1,045,957.82
*Town of Dinosaur	51,009.14
Ouray County	104,550.83
Pitkin County	4,280,188.49
*Town of Basalt	7,948.29
*Town of Snowmass Vil.	1,179,840.92
*City of Aspen	2,267,112.49
Rio Blanco County	139,528.07
**City of Meeker	253,345.10
**City of Rangely	253,512.55
Rio Grande County	310,265.41
*City of Monte Vista	217,185.74
*Town of Del Norte	93,079.63
San Juan County	11,361.36
**Town of Silverton	54,372.86
Sedgwick County	163,851.96
Summit County	1,610,306.32
**Town of Blue River	15,588.22
**Town of Breckenridge	1,363,326.45
**Town of Dillon	222,144.90
**Town of Frisco	791,189.38
**City of Montezuma	470.87
**Town of Silverthorne	785,817.00
Teller County	454,086.73
TOTAL	**$55,918,569.01**

* Cities receive a fractional share of the county tax based on point of sale.
** Cities receive a 100 percent share of the county tax based on point of sale.

SEVERANCE TAX

39-29-103 *Tax on severance.* (1) In addition to any other tax, there shall be levied, collected, and paid for each taxable year a tax upon the severance of metallic minerals, molybdenum, oil and gas, coal and oil shale.

DR 21 (11/85)

(53)

MAIL THIS RETURN TO:

COLORADO DEPARTMENT OF REVENUE
1375 SHERMAN STREET
DENVER, COLORADO 80261

FOR ADDITIONAL INFORMATION OR FORMS, CALL:

303-839-5655 or
800-332-2085 (Colorado only)

COLORADO SEVERANCE TAX RETURN

TAXABLE YEAR BEGINNING _____ , 19____ ENDING _____

Do not write above this line

NAME AND ADDRESS OF TAXPAYER	COLO. ACCOUNT NUMBER
	FEDERAL EMPLOYER I.D. NO.
	TELEPHONE NUMBER

Please give us a telephone number, including area code, where we can reach you if we have any questions regarding this return. This number will be kept confidential.

TAX - Please be sure you are on the right line

1. Metallic Minerals, enter amount from line 8, DR 21-A	(31)	
2. Molybdenum Ore, enter amount from line 14, DR 21-B	(32)	
3. Coal, enter amount from line 17, DR 21-C	(33)	
4. Oil, Gas, CO_2, enter amount from line 6, DR 21-D	(34)	
5. Oil Shale Royalty Recipient, enter amount from line 7, DR 21-D	(50)	
6. Oil Shale Facility, enter amount from line 6, DR 21-E	(35)	
7. Total of lines 1 through 6		
8. Impact Assistance Credit (corporations only)	(43)	
9. Net Tax, line 7 minus line 8 but not less than zero		

PREPAYMENTS

10. Severance Tax Withheld, attach form DR-21W	(36)	
11. Oil Shale Withholding, attach form DR 21-W	(37)	
12. Estimated Tax Payments	(38)	
13. Total of lines 10, 11, and 12		

REFUND OR BALANCE DUE

14. If line 13 is larger than line 9, enter amount you wish refunded	(41)	
15. Enter amount, if any, you wish to have credited to 1986 Estimated Tax (corporations only)	(42)	
16. If line 9 is larger than line 13, enter the balance of tax due		
17. Interest on balance due	(40)	
18. Penalty on balance due	(01)	
19. Total Amount Due, add lines 16, 17, and 18	(48)	

Make checks payable to: Colorado Department of Revenue

UNDER PENALTY OF PERJURY IN THE SECOND DEGREE, I DECLARE THAT I HAVE EXAMINED THIS RETURN AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT, AND COMPLETE.

SIGNATURE OF INDIVIDUAL TAXPAYER	DATE	Name and Address of Person Preparing This Return
SIGNATURE OF CORPORATE OFFICER	DATE	

DO NOT WRITE BELOW THIS LINE

SEVERANCE TAX RATES

OIL AND GAS PRODUCTION RATES

Gross Income From Oil and Gas Production		
Over	**But Not Over**	**Tax Rate**
$0	$ 25,000	2% of Gross Income
$ 25,000	$100,000	$500 + 3% of excess over $ 25,000
$100,000	$300,000	$ 2,750 + 4% of excess over $100,000
	Over $300,000	$10,750 + 5% of excess over $300,000

87 1/2% of ad valorem taxes on oil and gas royalty or leasehold interests are allowed as a credit against the tax due.

METALLIC MINERALS

Amount of Gross Income	**Tax Rate**
First $11,000,000	No Tax
Amount exceeding $11,000,000	2.25%

Ad valorem taxes on producing mines, as described in 39-6-107 Colorado Revised Statutes, not to exceed 50% of the severance tax liability are allowed as a credit against the tax due.

MOLYBDENUM

15 cents per ton of molybdenum ore for calendar quarters before December 31, 1985; 5 cents per ton for calendar quarters thereafter through December 31, 1987.

OIL SHALE

The tax applies 180 days after an oil shale facility commences commercial production:

Year	**Tax Rate On Gross Proceeds**
1st	1%
2nd	2%
3rd	3%
4th and subsequent years	4%

The production of the first 15,000 tons per day of oil shale or 10,000 barrels per day of shale oil, whichever is greater, is exempt from the tax. Through June 30, 1982, a credit against the tax equal to 25% of the tax is allowed for underground in situ methods.

COAL

60 cents per ton of coal adjusted 1% for every 3 points change in the index of producer (wholesale) prices for all commodities prepared by the Bureau of Labor Statistics, United States Department of Labor. A fractional point increase less than 1/2 point is disregarded and 1/2 point or more is treated as a full point. Adjustments to the rate of tax are determined each quarter from the January 1978 producer price index of 200.1 to the index for the month immediately preceding a tax quarter.

No tax is imposed on the first 25,000 tons produced each quarter1/. A credit against the tax equal to 50% of the tax is allowed for coal produced from underground mines. An additional credit against the tax equal to 50% of the tax is allowed for the production of lignitic coal as classified by the American Society for Testing Materials in their D 388 standard.

1/ For the period July 1, 1984 through June 30, 1990 the tonnage exempt from severance tax is increased from 8,000 tons per quarter to 25,000 tons per quarter.

COAL RATES

Tax Period Fiscal Quarter Beginning	Tax Rate Per Ton	Tax Period Fiscal Quarter Beginning	Tax Rate Per Ton	Tax Period Fiscal Quarter Beginning	Tax Rate Per Ton
January 1978	60.0 cents	January 1979	63.0 cents	January 1980	69.6 cents
February 1978	60.0 cents	February 1979	64.2 cents	February 1980	70.8 cents
March 1978	60.0 cents	March 1979	64.8 cents	March 1980	72.0 cents
April 1978	60.0 cents	April 1979	65.4 cents	April 1980	72.0 cents
May 1978	61.2 cents	May 1979	66.0 cents	May 1980	72.6 cents
June 1978	61.2 cents	June 1979	66.0 cents	June 1980	72.6 cents
July 1978	61.8 cents	July 1979	66.6 cents	July 1980	73.2 cents
August 1978	61.8 cents	August 1979	67.2 cents	August 1980	73.8 cents
September 1978	61.8 cents	September 1979	67.2 cents	September 1980	74.4 cents
October 1978	62.4 cents	October 1979	68.4 cents	October 1980	75.0 cents
November 1978	63.0 cents	November 1979	69.0 cents	November 1980	75.6 cents
December 1978	63.0 cents	December 1979	69.0 cents	December 1980	75.6 cents
January 1981	76.2 cents	January 1982	79.2 cents	January 1983	79.8 cents
February 1981	76.8 cents	February 1982	79.2 cents	February 1983	79.8 cents
March 1981	77.4 cents	March 1982	79.8 cents	March 1983	79.8 cents
April 1981	78.0 cents	April 1982	79.2 cents	April 1983	79.8 cents
May 1981	78.6 cents	May 1982	79.2 cents	May 1983	79.8 cents
June 1981	78.6 cents	June 1982	79.2 cents	June 1983	79.8 cents
July 1981	78.6 cents	July 1982	79.8 cents	July 1983	80.4 cents
August 1981	79.2 cents	August 1982	79.8 cents	August 1983	80.4 cents
September 1981	79.2 cents	September 1982	79.8 cents	September 1983	81.0 cents
October 1981	79.2 cents	October 1982	79.8 cents	October 1983	81.0 cents
November 1981	79.2 cents	November 1982	79.8 cents	November 1983	81.0 cents
December 1981	78.6 cents	December 1982	79.8 cents	December 1983	81.0 cents
January 1984	81.0 cents	January 1985	81.6 cents	January 1986	81.6 cents
February 1984	81.6 cents	February 1985	81.6 cents	February 1986	81.6 cents
March 1984	81.6 cents	March 1985	81.6 cents	March 1986	80.4 cents
April 1984	82.2 cents	April 1985	81.6 cents	April 1986	79.8 cents
May 1984	82.2 cents	May 1985	81.6 cents	May 1986	79.2 cents
June 1984	82.2 cents	June 1985	81.6 cents	June 1986	79.8 cents
July 1984	82.2 cents	July 1985	81.6 cents		
August 1984	82.2 cents	August 1985	81.6 cents		
September 1984	82.2 cents	September 1985	81.0 cents		
October 1984	81.6 cents	October 1985	81.0 cents		
November 1984	81.6 cents	November 1985	81.6 cents		
December 1984	81.6 cents	December 1985	81.6 cents		

GROSS SEVERANCE TAX COLLECTIONS

Fiscal Year Ended June 30	Oil and Gas Production	Coal	Metallic Minerals and Molybdenum	Total Collections
1986	$18,378,266	$ 9,090,087	$963,034	$28,431,387
1985	18,480,138	8,868,652	2,426,835	29,775,625
1984	20,598,353	10,379,076	308,919	31,286,348
1983	23,251,282	11,297,433	550,561	35,099,276
1982	35,866,601	11,917,154	3,061,156	50,844,911
1981	18,010,500	10,641,794	4,117,633	32,769,927
1980	9,532,931	11,085,708	4,041,997	24,660,636
1979	7,089,071	8,274,170	3,665,613	19,028,854
1978 1/	2,952,180	1,843,470	1,808,330	6,603,980

NET SEVERANCE TAX COLLECTIONS

1986	$11,631,493	$ 9,067,819	$962,691	$21,662,003
1985	12,649,707	8,747,954	2,426,835	23,824,496
1984	18,096,324	10,365,876	308,463	28,770,663
1983	14,678,533	11,212,495	388,610	26,279,638
1982	33,879,603	11,736,919	3,061,156	48,677,678
1981	16,894,013	10,594,911	4,117,633	31,606,557
1980	7,999,420	11,069,687	4,041,997	23,111,104
1979	6,749,642	8,274,170	3,665,613	18,689,425
1978 1/	2,952,180	1,843,470	1,808,330	6,603,980

1/ Tax effective January 1, 1978.

ORGANIZATION &
ADMINISTRATION

LEGISLATIVE
DIGEST

COLLECTIONS, REFUNDS &
ADMINISTRATIVE COSTS

ALCOHOLIC
BEVERAGE

CIGARETTE TAX

ESTATE TAX

INCOME TAX

LOTTERY

MILEAGE
AND FUEL

MOTOR
VEHICLE

SALES &
USE TAX

SEVERANCE
TAX